

EXHIBIT E1

USA Commercial Mortgage Company, et al.
Forensic Loan Accounting
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	08/01/06	Review analysis of Ten-Ninety loan.	0.4	590.00	236.00
Smith, Susan	08/01/06	Analyze cash deposits to pre-petition Collection Account.	1.8	590.00	1,062.00
Steele, Sarah	08/01/06	Prepare workplans and instructions.	0.8	430.00	344.00
Steele, Sarah	08/01/06	Review I-40 Gateway West ledger.	1.6	430.00	688.00
Steele, Sarah	08/01/06	Participate in meeting with L. Weese, J. Kurlinski and B. Thomas (all USACM) regarding the database import.	2.2	430.00	946.00
Tan, Ching Wei	08/01/06	Prepare memo to file on accrual and adjustment calculations applied in preparing loan ledgers.	1.1	490.00	539.00
Tan, Ching Wei	08/01/06	Review and analyze investor statements against loan review checklist.	0.4	490.00	196.00
Wooley, Erin	08/01/06	Revise Colt Gateway loan per instructions to remove an additional payment as well as revise the compounded interest calculations starting in 2004.	3.4	330.00	1,122.00
Wooley, Erin	08/01/06	Prepare compounding interest calculations and journal entries for the Foxhill loan beginning in May.	1.9	330.00	627.00
Wooley, Erin	08/01/06	Revise Marquis Hotel loan interest accrual for the loan start date.	0.9	330.00	297.00
Wooley, Erin	08/01/06	Analyze ledgers and prepare a listing of all loans which had compounding interest.	1.4	330.00	462.00
Bauck, Lyle	08/02/06	Review and analyze accounting records for USA Capital Diversified Trust Deed Fund for years 2001 to 2005 in order to determine which loans are included under the trust deed.	3.0	290.00	870.00
Bauck, Lyle	08/02/06	Review and analyze accounting records for USA Capital Diversified Trust Deed Fund for 2001 to determine amount of distributions and reinvestments.	1.0	290.00	290.00
Bauck, Lyle	08/02/06	Review and analyze accounting records for USA Capital Diversified Trust Deed Fund for 2002 to determine amount of distributions and reinvestments.	1.0	290.00	290.00
Bauck, Lyle	08/02/06	Review and analyze accounting records for USA Capital Diversified Trust Deed Fund for 2003 to determine amount of distributions and reinvestments.	1.0	290.00	290.00
Bauck, Lyle	08/02/06	Review and analyze accounting records for USA Capital Diversified Trust Deed Fund for 2004 to determine amount of distributions and reinvestments.	1.0	290.00	290.00
Bauck, Lyle	08/02/06	Review and analyze accounting records for USA Capital Diversified Trust Deed Fund for 2005 to determine amount of distributions and reinvestments.	1.0	290.00	290.00
Fillip, Kasey	08/02/06	Prepare ledger for Colt Gateway with compounded interest.	2.0	330.00	660.00
Fillip, Kasey	08/02/06	Prepare interest accrual adjustments for Marquis Hotel.	3.1	330.00	1,023.00
Fillip, Kasey	08/02/06	Prepare transaction detail for entries in Oak Shores.	2.1	330.00	693.00
Fillip, Kasey	08/02/06	Prepare reconciliation of journal entry codes for Huntsville.	1.8	330.00	594.00
Smith, Susan	08/02/06	Research transfers to Fiesta Development	0.3	590.00	177.00
Smith, Susan	08/02/06	Analyze transfers from Diversified Trust Deed Fund with L. Weese (USACM).	0.9	590.00	531.00
Smith, Susan	08/02/06	Analyze transfers from Diversified Trust Deed Fund and prepare workplan for further analysis with S. Steele and L. Bauck (both MFIM).	0.3	590.00	177.00
Smith, Susan	08/02/06	Research historical transfers from USACM to Investment Partner.	1.7	590.00	1,003.00
Steele, Sarah	08/02/06	Research database issues for transition to iTrack.	1.2	430.00	516.00
Steele, Sarah	08/02/06	Review of Beau Rivage Loan ledger.	1.9	430.00	817.00
Steele, Sarah	08/02/06	Review Colt Gateway.	1.7	430.00	731.00
Steele, Sarah	08/02/06	Analyze issues with Brookmere payments.	0.7	430.00	301.00
Steele, Sarah	08/02/06	Review intercompany transfers.	3.2	430.00	1,376.00
Steele, Sarah	08/02/06	Discussion with L. Weese (USACM) regarding Diversified tracking process.	1.3	430.00	559.00
Steele, Sarah	08/02/06	Provide guidance on historical accounting.	0.7	430.00	301.00
Steele, Sarah	08/02/06	Research issues with fund tracing.	0.6	430.00	258.00
Tan, Ching Wei	08/02/06	Review and analyze investor statements against loan review checklist.	2.1	490.00	1,029.00

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Tan, Ching Wei	08/02/06	Analyze and revise the Beau Rivage loan ledger.	1.2	490.00	588.00
Tan, Ching Wei	08/02/06	Review and analyze Colt Gateway investor statement issue.	0.4	490.00	196.00
Wooley, Erin	08/02/06	Revise Brookmere loan general ledger to account for different paydown dates.	3.4	330.00	1,122.00
Wooley, Erin	08/02/06	Revise Colt Div 1 loan general ledger to uncompound the service fees as well and update investor interest payable.	1.4	330.00	462.00
Wooley, Erin	08/02/06	Revise Colt #2 loan general ledger to uncompound the service fees as well and update investor interest payable.	1.3	330.00	429.00
Wooley, Erin	08/02/06	Revise Fiesta McNaughton loan general ledger to uncompound the service fees as well and update investor interest payable.	1.3	330.00	429.00
Wooley, Erin	08/02/06	Revise Colt CREC Building loan general ledger to uncompound the service fees as well and update investor interest payable.	1.3	330.00	429.00
Wooley, Erin	08/02/06	Revise Redwood loan general ledger to uncompound the service fees as well and update investor interest payable.	1.2	330.00	396.00
Wooley, Erin	08/02/06	Revise Colt 2nd loan general ledger to uncompound the service fees as well and update investor interest payable.	1.3	330.00	429.00
Wooley, Erin	08/02/06	Revise Colt Gateway loan general ledger to uncompound the service fees as well and update investor interest payable.	1.6	330.00	528.00
Allison, Tom	08/03/06	Meet with S. Smith (MFIM) regarding transfers from Diversified Trust Deed Fund Ten-Ninety loan and interco from USACM to Investment Partner.	1.1	650.00	715.00
Bauck, Lyle	08/03/06	Run revised loan schedule reports to include revisions made to correct loan ledgers from meeting with USA Capital personnel.	1.2	290.00	348.00
Bauck, Lyle	08/03/06	Discuss with S. Steele (MFIM) regarding available info on Diversified Trust Deed Fund tracing.	0.8	290.00	232.00
Bauck, Lyle	08/03/06	Create and prepare cash balance report for all USA Capital loans as of 4/30/2006.	1.5	290.00	435.00
Bauck, Lyle	08/03/06	Prepare a copy of the accounting database for the IT department of USA Capital to download onto their system.	1.0	290.00	290.00
Bauck, Lyle	08/03/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of January 2001.	1.0	290.00	290.00
Bauck, Lyle	08/03/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of February 2001.	1.0	290.00	290.00
Bauck, Lyle	08/03/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of March 2001.	1.0	290.00	290.00
Bauck, Lyle	08/03/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of April 2001.	1.0	290.00	290.00
Fillip, Kasey	08/03/06	Prepare schedule of cash by loan for February 2006, March 2006 and April 2006.	3.1	330.00	1,023.00
Fillip, Kasey	08/03/06	Prepare updated service fees for Ocean Atlantic.	2.3	330.00	759.00
Fillip, Kasey	08/03/06	Prepare journal entries to allocate overpayment of interest to investors for Boise Gowan.	3.1	330.00	1,023.00
Fillip, Kasey	08/03/06	Prepare journal entries to allocate overpayment of interest to investors for 60th Street Venture.	3.2	330.00	1,056.00
Smith, Susan	08/03/06	Meet with T. Allison (MFIM) regarding transfers from Diversified Trust Deed Fund Ten-Ninety loan and interco from USACM to Investment Partner.	1.1	590.00	649.00
Steele, Sarah	08/03/06	Discussion with L. Weese (USACM) regarding Research performance status of loans, research op-agreements, research Brookmere investor.	1.5	430.00	645.00
Steele, Sarah	08/03/06	Review with L. Bauck (MFIM) regarding available info on Diversified Trust Deed Fund tracing.	0.8	430.00	344.00
Tan, Ching Wei	08/03/06	Analyze and revise the Beau Rivage loan ledger.	0.8	490.00	392.00
Tan, Ching Wei	08/03/06	Revise Marquis Hotel loan ledger to reflect change in interest paid through date.	1.1	490.00	539.00
Wooley, Erin	08/03/06	Revise Brookmere loan general ledger to account for post-petition compounding interest journal entries and investor accruals.	2.3	330.00	759.00
Fillip, Kasey	08/04/06	Reconcile differences of principal paid by borrower to iTrack.	2.1	330.00	693.00

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Fillip, Kasey	08/04/06	Continue - Reconcile differences of principal paid by borrower to iTrack.	2.0	330.00	660.00
Fillip, Kasey	08/04/06	Prepare updated service fees for Brookmere.	3.9	330.00	1,287.00
Steele, Sarah	08/04/06	Research intercompany transactions.	2.5	430.00	1,075.00
Steele, Sarah	08/04/06	Review Oak Shores, Fiesta Murietta, Colt Gateway with L. Weese (USACM).	1.3	430.00	559.00
Bauck, Lyle	08/05/06	Create and prepare fund investment schedule as of 6/30/2006.	1.2	290.00	348.00
Steele, Sarah	08/05/06	Compile payment information for February, March, April to present to Committees.	2.2	430.00	946.00
Steele, Sarah	08/05/06	Prepare reconciliation of collection trust account.	0.9	430.00	387.00
Smith, Susan	08/06/06	Analyze cash reconciliation of pre-petition Collection Account.	1.3	590.00	767.00
Smith, Susan	08/06/06	Analyze March bank reconciliation.	1.4	590.00	826.00
Smith, Susan	08/06/06	Analyze cash reconciliation of post-petition Collection Account.	1.6	590.00	944.00
Smith, Susan	08/06/06	Analyze cash reconciliation to loan ledgers.	1.8	590.00	1,062.00
Steele, Sarah	08/06/06	Continue preparation of reconciliation of collection trust account.	2.1	430.00	903.00
Steele, Sarah	08/06/06	Revise reconciliation.	0.7	430.00	301.00
Steele, Sarah	08/06/06	Review reconciliation of collection trust report with S. Smith (MFIM).	0.6	430.00	258.00
Fillip, Kasey	08/07/06	Prepare ledger for Colt Div 1 with compounded interest.	1.5	330.00	495.00
Fillip, Kasey	08/07/06	Prepare ledger for Colt Div 2 with compounded interest.	1.6	330.00	528.00
Fillip, Kasey	08/07/06	Prepare ledger for CREC with compounded interest.	1.6	330.00	528.00
Fillip, Kasey	08/07/06	Prepare ledger for Colt 2nd with compounded interest.	1.6	330.00	528.00
Fillip, Kasey	08/07/06	Prepare ledger for Redwood with compounded interest.	1.7	330.00	561.00
Steele, Sarah	08/07/06	Give K. Fillip (MFIM) instruction on revisions to database.	0.7	430.00	301.00
Steele, Sarah	08/07/06	Review collection account reconciliation.	1.2	430.00	516.00
Steele, Sarah	08/07/06	Revise Beau Rivage for 2003 transactions.	1.2	430.00	516.00
Steele, Sarah	08/07/06	Revise Opaque for 2003 transactions.	1.4	430.00	602.00
Steele, Sarah	08/07/06	Revise HFA- Rivera for assignments.	1.1	430.00	473.00
Steele, Sarah	08/07/06	Revise Colt Gateway.	1.3	430.00	559.00
Steele, Sarah	08/07/06	Instruct E. Wooley (MFIM) on Colt Gateway and Opaque.	0.5	430.00	215.00
Steele, Sarah	08/07/06	Research current investment for Diversified Trust Deed Fund.	0.4	430.00	172.00
Steele, Sarah	08/07/06	Research current investment for First Trust Deed Fund.	0.3	430.00	129.00
Wooley, Erin	08/07/06	Analyze and revise Brookmere loan for interest payable transactions.	2.4	330.00	792.00
Wooley, Erin	08/07/06	Analyze and revise Opaque general ledger for transactions relating to certain assignments.	2.3	330.00	759.00
Wooley, Erin	08/07/06	Analyze and revise Colt Gateway general ledger for transactions relating to certain assignments.	2.3	330.00	759.00
Fillip, Kasey	08/08/06	Prepare ledger for Fiesta McNaughton with compounded interest.	2.1	330.00	693.00
Fillip, Kasey	08/09/06	Reconcile interest due to (owed from) investors.	0.5	330.00	165.00
Steele, Sarah	08/09/06	Resolve database issues for Gardens \$2.4M.	1.1	430.00	473.00
Tan, Ching Wei	08/09/06	Analyze the Universal Hawaii and Bay Pompano loan ledgers in relation to return of paydowns.	0.9	490.00	441.00
Tan, Ching Wei	08/09/06	Analyze the Ten-Ninety loan ledger in relation to capitalization of interest.	0.3	490.00	147.00
Bauck, Lyle	08/10/06	Revise the loan schedule report to include edits and revisions from S. Steele (MFIM).	1.0	290.00	290.00
Bauck, Lyle	08/10/06	Run revised loan schedule reports to include revisions made to correct loan ledgers from meeting with USA Capital personnel.	1.0	290.00	290.00
Fillip, Kasey	08/10/06	Reconcile interest due to (owed from) investors.	0.5	330.00	165.00
Smith, Susan	08/10/06	Analyze schedules for pre-petition cash.	1.2	590.00	708.00
Steele, Sarah	08/10/06	Instruct K. Fillip and L. Bauck (both MFIM) to generate and update reports.	0.6	430.00	258.00

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Name	Date	Description	Hours	Rate	Fees
Steele, Sarah	08/10/06	Resolve Oak Shores with L. Weese (USACM) for First Trust Deed Fund % ownership.	0.9	430.00	387.00
Fillip, Kasey	08/11/06	Prepare schedule of percentage ownership by fund, direct investor, CMC, etc.	3.1	330.00	1,023.00
Fillip, Kasey	08/11/06	Prepare schedule of all service fee adjustments by loan.	2.2	330.00	726.00
Smith, Susan	08/11/06	Prepare schedule of March disbursements and reconcile to bank reconciliation.	3.6	590.00	2,124.00
Smith, Susan	08/11/06	Review April-June cash collections for principal/interest application and reconcile to bank balances.	3.2	590.00	1,888.00
Smith, Susan	08/11/06	Verify non loan portfolio payments made from the Collection Account.	0.6	590.00	354.00
Smith, Susan	08/13/06	Prepare schedules of pre-petition cash for cash tracing analysis.	1.6	590.00	944.00
Atkinson, James	08/14/06	Participate in conference call with S. Smith (MFIM) and FTI regarding objections to pre-petition interim distribution calculations.	1.4	650.00	910.00
Bauck, Lyle	08/14/06	Review accounting journal entries and, if necessary, edit journal entries to ensure that a journal entry code number is not duplicated.	2.5	290.00	725.00
Bauck, Lyle	08/14/06	Revise Hasley Canyon loan schedule report to include July 2006 data.	2.0	290.00	580.00
Bauck, Lyle	08/14/06	Create and prepare a universal list of all USA Capital loans and their related Mesirow Loan ID and USA Capital Loan ID.	2.5	290.00	725.00
Bauck, Lyle	08/14/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of May 2001.	1.0	290.00	290.00
Bauck, Lyle	08/14/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of June 2001.	1.0	290.00	290.00
Bauck, Lyle	08/14/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of July 2001.	0.7	290.00	203.00
Fillip, Kasey	08/14/06	Prepare and adjust collection account beginning balance by loan.	3.0	330.00	990.00
Fillip, Kasey	08/14/06	Prepare report for Committees as of 4/30/06 to reconcile with iTrack.	3.1	330.00	1,023.00
Fillip, Kasey	08/14/06	Prepare report for Committees as of 5/31/06 to reconcile with iTrack.	3.2	330.00	1,056.00
Fillip, Kasey	08/14/06	Prepare report for Committees as of 6/30/06 to reconcile with iTrack.	3.1	330.00	1,023.00
Smith, Susan	08/14/06	Analyze pre-petition cash tracing methods with March data.	0.9	590.00	531.00
Smith, Susan	08/14/06	Analyze pre-petition cash tracing methods with D. Belt (FTI).	1.2	590.00	708.00
Smith, Susan	08/14/06	Continue analysis of pre-petition cash collections and discussions with D. Belt and M. Tucker (both FTI).	1.4	590.00	826.00
Smith, Susan	08/14/06	Review information request to Ashby entities, and instruct staff on information to be gathered on site.	0.3	590.00	177.00
Bauck, Lyle	08/15/06	Review and analyze loan agreements and loan extensions related to the Hasley Canyon loan.	2.2	290.00	638.00
Bauck, Lyle	08/15/06	Create and prepare variance analysis for Hasley Canyon loan to determine difference between current accounting records and unverified amounts included in loan extension agreements.	2.9	290.00	841.00
Bauck, Lyle	08/15/06	Revise and edit universal list of all USA Capital loans and their related Mesirow Loan ID and USA Capital Loan ID.	1.1	290.00	319.00
Bauck, Lyle	08/15/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of August 2001.	0.7	290.00	203.00
Bauck, Lyle	08/15/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of September 2001.	0.5	290.00	145.00
Bauck, Lyle	08/15/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of October 2001.	1.0	290.00	290.00
Bauck, Lyle	08/15/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of November 2001.	0.8	290.00	232.00
Fillip, Kasey	08/15/06	Prepare loan summary as of 4/30/06 to reconcile with iTrack.	2.0	330.00	660.00
Fillip, Kasey	08/15/06	Prepare loan summary as of 5/31/06 to reconcile with iTrack.	1.9	330.00	627.00
Fillip, Kasey	08/15/06	Prepare loan summary as of 6/30/06 to reconcile with iTrack.	2.0	330.00	660.00

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Name	Date	Description	Hours	Rate	Fees
Fillip, Kasey	08/15/06	Prepare journal entries with regards to return of duplicate paydown to each investor for Preserve at Galleria.	2.2	330.00	726.00
Fillip, Kasey	08/15/06	Prepare journal entries with regards to return of duplicate paydown to each investor for Bay Pompano.	2.1	330.00	693.00
McClellan, Christian	08/15/06	Research loan servicing rates from loan servicing documents.	2.1	190.00	399.00
McClellan, Christian	08/15/06	Continue - Research loan servicing rates from loan servicing documents.	2.1	190.00	399.00
Smith, Susan	08/15/06	Review schedule of pre-petition cash tracing.	0.9	590.00	531.00
Smith, Susan	08/15/06	Prepare schedule of agreement on pre-petition cash tracing.	0.8	590.00	472.00
Smith, Susan	08/15/06	Discuss schedule of agreement with M. Tucker (FTI).	0.2	590.00	118.00
Steele, Sarah	08/15/06	Instruct C. McClellan (MFIM) on loan servicing agreements.	0.6	430.00	258.00
Steele, Sarah	08/15/06	Prepare instructions regarding Heasley Canyon's interest accruals.	0.7	430.00	301.00
Steele, Sarah	08/15/06	Instruct J. Astik (MFIM) on loan servicing agreements update.	0.7	430.00	301.00
Steele, Sarah	08/15/06	Review motion to hold funds for accounting treatment.	0.6	430.00	258.00
Steele, Sarah	08/15/06	Review with K. Fillip (MFIM) regarding issues with assignments in Brookmere.	0.4	430.00	172.00
Astik, Jigar	08/16/06	Prepare and produce model to update loan servicing analysis.	3.0	240.00	720.00
Astik, Jigar	08/16/06	Update Loan Servicing Model for entries prior to 1997.	4.0	240.00	960.00
Astik, Jigar	08/16/06	Update Loan Servicing Model from 1997-1999.	3.7	240.00	888.00
Bauck, Lyle	08/16/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of June 2002.	2.2	290.00	638.00
Bauck, Lyle	08/16/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of July 2002.	2.0	290.00	580.00
Bauck, Lyle	08/16/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of August 2002.	2.3	290.00	667.00
Bauck, Lyle	08/16/06	Review and analyze cash deposits for USA Capital Diversified Trust Deed Fund for the year 2004 for purpose of selecting various deposits for USA Capital personnel to obtain and return additional support.	2.2	290.00	638.00
Fillip, Kasey	08/16/06	Reconcile I/R from borrower for Ashby Financial.	2.4	330.00	792.00
Fillip, Kasey	08/16/06	Reconcile assignment on 9/30/05 for Southern CA land.	1.7	330.00	561.00
Fillip, Kasey	08/16/06	Prepare database for F. Siddiqui (USACM) to upload to iTrack.	3.9	330.00	1,287.00
McClellan, Christian	08/16/06	Research and update loan servicing rates from loan servicing documents.- Pre 1998.	2.1	190.00	399.00
McClellan, Christian	08/16/06	Research and update loan servicing rates from loan servicing documents.- 1999-2000.	4.0	190.00	760.00
McClellan, Christian	08/16/06	Research and update loan servicing rates from loan servicing documents.- 2000-2001.	2.1	190.00	399.00
Steele, Sarah	08/16/06	Outline for E. Wooley (MFIM) tasks to complete for Sheraton.	0.9	430.00	387.00
Steele, Sarah	08/16/06	Investigate Marquis information.	0.8	430.00	344.00
Steele, Sarah	08/16/06	Review with L. Bauck (MFIM) regarding Diversified Trust Deed Fund payments.	0.9	430.00	387.00
Wooley, Erin	08/16/06	Review and analyze documents received which relate to the Sheraton loan.	1.4	330.00	462.00
Astik, Jigar	08/17/06	Update Loan Servicing Model from 1997-1999.	3.9	240.00	936.00
Astik, Jigar	08/17/06	Update Loan Servicing Model from 1999-2001.	2.8	240.00	672.00
Astik, Jigar	08/17/06	Update Loan Servicing Model from 2001-2003.	3.6	240.00	864.00
Atkinson, James	08/17/06	Review of interim distribution amounts related to pre-petition holdbacks.	0.5	650.00	325.00
Bauck, Lyle	08/17/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of September 2002.	1.2	290.00	348.00
Bauck, Lyle	08/17/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of October 2002.	1.1	290.00	319.00

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Bauck, Lyle	08/17/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of December 2002.	1.3	290.00	377.00
Bauck, Lyle	08/17/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of January 2003.	0.9	290.00	261.00
Bauck, Lyle	08/17/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of February 2003.	1.0	290.00	290.00
Bauck, Lyle	08/17/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of March 2003.	1.0	290.00	290.00
Bauck, Lyle	08/17/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of April 2003.	1.4	290.00	406.00
Bauck, Lyle	08/17/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of May 2003.	1.5	290.00	435.00
Fillip, Kasey	08/17/06	Prepare schedule of 2% holdback on check amounts for North Yonkers.	0.8	330.00	264.00
Fillip, Kasey	08/17/06	Prepare schedule of 2% holdback on check amounts for Riviera.	0.8	330.00	264.00
Fillip, Kasey	08/17/06	Prepare schedule of 2% holdback on check amounts for Riviera 2nd.	0.9	330.00	297.00
Fillip, Kasey	08/17/06	Prepare schedule of 2% holdback on check amounts for Golden State.	0.9	330.00	297.00
Fillip, Kasey	08/17/06	Prepare schedule of 2% holdback on check amounts for Copper Sage.	1.0	330.00	330.00
Fillip, Kasey	08/17/06	Prepare schedule of 2% holdback on check amounts for Opaque.	0.9	330.00	297.00
Fillip, Kasey	08/17/06	Prepare schedule of 2% holdback on check amounts for Orange.	0.8	330.00	264.00
Fillip, Kasey	08/17/06	Prepare schedule of 2% holdback on check amounts for Gilroy.	1.0	330.00	330.00
Fillip, Kasey	08/17/06	Prepare schedule of 2% holdback on check amounts for Del Valle Isleton.	0.9	330.00	297.00
Haftl, Michael	08/17/06	Review Epic documentation.	0.4	530.00	212.00
Haftl, Michael	08/17/06	Review Marquis Hotel documentation.	1.1	530.00	583.00
McClellan, Christian	08/17/06	Research and update loan servicing rates from loan servicing documents.- 2000-2001.	1.0	190.00	190.00
McClellan, Christian	08/17/06	Research and update loan servicing rates from loan servicing documents.- 2001-2002.	3.2	190.00	608.00
McClellan, Christian	08/17/06	Research and update loan servicing rates from loan servicing documents.- 2002-2004.	3.1	190.00	589.00
McClellan, Christian	08/17/06	Research and update loan servicing rates from loan servicing documents.- 2004-Present.	1.7	190.00	323.00
Smith, Susan	08/17/06	Analyze data on uncleared pre-petition checks.	0.4	590.00	236.00
Steele, Sarah	08/17/06	Review with E. Wooley (MFIM) regarding Sheraton loan and history.	0.9	430.00	387.00
Steele, Sarah	08/17/06	Review Sheraton documents, regarding assignments and loan fundings.	1.4	430.00	602.00
Wooley, Erin	08/17/06	Analyze documents entitled "Assignment of Beneficial Interest" for the Sheraton loan related to assignments for Diversified Trust Deed and prepare the appropriate journal entries.	2.6	330.00	858.00
Astik, Jigar	08/18/06	Update Loan Servicing Model from 2003- Present.	4.0	240.00	960.00
Astik, Jigar	08/18/06	Analyze and update servicing agreement model with updated analysis in loan files.	4.0	240.00	960.00
Bauck, Lyle	08/18/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of June 2003.	0.7	290.00	203.00
Bauck, Lyle	08/18/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of July 2003.	1.0	290.00	290.00
Bauck, Lyle	08/18/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of August 2003.	1.1	290.00	319.00

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Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	08/18/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of September 2003.	0.8	290.00	232.00
Bauck, Lyle	08/18/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of October 2003.	0.9	290.00	261.00
Fillip, Kasey	08/18/06	Prepare schedule of interest holdback for all payments from March 10 - 27, 2006 for each loan.	3.9	330.00	1,287.00
Fillip, Kasey	08/18/06	Prepare schedule of investors holdback for Bundy \$7.5M.	1.5	330.00	495.00
Fillip, Kasey	08/18/06	Prepare summary of investments and holdback for assignments related to Hall Financial.	2.6	330.00	858.00
Bauck, Lyle	08/21/06	Review wire confirmation detail for interest payment transaction on 6/2/2006 related to the USA Capital loan.	1.1	290.00	319.00
Bauck, Lyle	08/21/06	Revise and update master loan file sheet to include loan ownership percentages.	1.3	290.00	377.00
Bauck, Lyle	08/21/06	Revise and update master loan file sheet to include loan collateral descriptions.	1.6	290.00	464.00
Bauck, Lyle	08/21/06	Revise and update master loan file sheet to include legal entity name for each loan.	1.2	290.00	348.00
Bauck, Lyle	08/21/06	Review and analyze cash deposits for USA Capital Diversified Trust Deed Fund for the year 2004 for purpose of selecting various deposits for USA Capital personnel to obtain and return additional support.	1.6	290.00	464.00
Bauck, Lyle	08/21/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of November 2003.	1.0	290.00	290.00
Bauck, Lyle	08/21/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of December 2003.	1.2	290.00	348.00
Bauck, Lyle	08/21/06	Analyze and investigate cash deposits for USA Capital Diversified Trust Deed Fund for the period of January 2004.	1.1	290.00	319.00
Fillip, Kasey	08/21/06	Prepare schedule of percentage by month for each investor by loan for use in the interest paid by borrower calculation.	4.0	330.00	1,320.00
Fillip, Kasey	08/21/06	Prepare ledger for July 31, 2006 for San Fernando.	0.8	330.00	264.00
Fillip, Kasey	08/21/06	Prepare ledger for July 31, 2006 for Bay Pompano.	0.6	330.00	198.00
Fillip, Kasey	08/21/06	Prepare ledger for July 31, 2006 for Collwood.	0.7	330.00	231.00
Fillip, Kasey	08/21/06	Prepare ledger for July 31, 2006 for Cottonwood.	0.6	330.00	198.00
Fillip, Kasey	08/21/06	Prepare ledger for July 31, 2006 for 60th Street.	0.7	330.00	231.00
Fillip, Kasey	08/21/06	Prepare ledger for July 31, 2006 for Elizabeth may.	0.7	330.00	231.00
Haftl, Michael	08/21/06	Review USACM cash disbursements report.	0.9	530.00	477.00
Steele, Sarah	08/21/06	Research issues in investor statements.	1.1	430.00	473.00
Steele, Sarah	08/21/06	Participate in meeting with F. Siddiqui and L. Weese (both USACM), K. Colvin (MFIM) regarding May 2006 reconciliation.	1.4	430.00	602.00
Steele, Sarah	08/21/06	Review Sheraton loan documents and discuss with E. Wooley (MFIM).	1.6	430.00	688.00
Wooley, Erin	08/21/06	Reconcile the initial investors in the loan to the investors from the general ledger data.	1.2	330.00	396.00
Wooley, Erin	08/21/06	Analyze documents from the Sheraton binder and prepare journal entries for assignments relating to Diversified Trust.	2.3	330.00	759.00
Bauck, Lyle	08/22/06	Create and prepare variance analysis for Sheraton Hotel Income Statement for period August 2000 vs. September 2000.	1.2	290.00	348.00
Bauck, Lyle	08/22/06	Create and prepare timeline of key events and transactions related to Sheraton Hotel from 1997 to present.	3.0	290.00	870.00
Bauck, Lyle	08/22/06	Review and analyze loan documents related to Roripaugh Ranch.	2.9	290.00	841.00
Bauck, Lyle	08/22/06	Review and analyze Shadix Appraisal Services' appraisal support for Sheraton Hotel dated 9/24/1999.	0.5	290.00	145.00
Bauck, Lyle	08/22/06	Review and analyze Shadix Appraisal Services' appraisal support for Sheraton Hotel dated 4/15/2003.	0.7	290.00	203.00

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Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	08/22/06	Review and analyze Court dockets related to Sheraton Hotel for time period 1997 to present.	0.8	290.00	232.00
Bauck, Lyle	08/22/06	Create and prepare analysis of monthly net incomes for Sheraton Hotel for time period August 1999 to May 2001.	0.9	290.00	261.00
Bauck, Lyle	08/22/06	Review and analyze loan documents related to Ashby USA, LLC loan named Temecula \$8.0M.	0.5	290.00	145.00
Bauck, Lyle	08/22/06	Review and analyze loan documents related to Ashby USA, LLC loan named Temecula \$7.0M.	0.8	290.00	232.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Fiesta \$6.6M.	0.6	330.00	198.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Fiesta McNaughton.	0.4	330.00	132.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Gardens \$2.4M.	0.4	330.00	132.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Gardens Timeshare.	0.3	330.00	99.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Gardens Phase II.	0.4	330.00	132.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Mountain House.	0.6	330.00	198.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Ocean \$9.4M.	0.4	330.00	132.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Ocean Atlantic.	0.3	330.00	99.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Oak Shores.	0.3	330.00	99.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Palm Harbor.	0.5	330.00	165.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Placer 2nd.	0.5	330.00	165.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Placer.	0.5	330.00	165.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Preserve.	0.4	330.00	132.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Shamrock.	0.4	330.00	132.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Redwood.	0.4	330.00	132.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Slade.	0.3	330.00	99.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Rio Rancho.	0.5	330.00	165.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Roam Development.	0.4	330.00	132.00
Fillip, Kasey	08/22/06	Prepare ledger for July 31, 2006 for Southern CA.	0.4	330.00	132.00
Hafitl, Michael	08/22/06	Review Sheraton loan documentation.	2.9	530.00	1,537.00
Hafitl, Michael	08/22/06	Review and analyze USACM cash disbursements report.	1.1	530.00	583.00
Hafitl, Michael	08/22/06	Prepare and review timeline of events related to Sheraton loan.	1.9	530.00	1,007.00
Hafitl, Michael	08/22/06	Research Sheraton loan assignments.	1.3	530.00	689.00
Smith, Susan	08/22/06	Analyze D. Belt's (FTI) questions on the pre-petition cash collections.	0.2	590.00	118.00
Steele, Sarah	08/22/06	Review with M. Hafitl (MFIM) documents related to Sheraton Hotel loan.	1.6	430.00	688.00
Steele, Sarah	08/22/06	Review Ashby loan documents.	2.3	430.00	989.00
Steele, Sarah	08/22/06	Provide guidance to E. Wooley (USACM) regarding EPIC and B & J.	1.1	430.00	473.00
Steele, Sarah	08/22/06	Review EPIC documents.	1.4	430.00	602.00
Steele, Sarah	08/22/06	Review Diversified Trust Deed Fund intercompany payments and calculation thereof.	0.9	430.00	387.00
Steele, Sarah	08/22/06	Analyze database issues for payments to First Trust Deed Fund.	1.1	430.00	473.00
Wooley, Erin	08/22/06	Analyze general ledger documents from the Sheraton binder and prepare journal entries for assignments relating to Diversified Trust.	1.4	330.00	462.00
Wooley, Erin	08/22/06	Analyze check copies and update Sheraton ledger with check dates for interest received from the borrower in 2005.	0.9	330.00	297.00
Atkinson, James	08/23/06	Participate in meeting with A. Stevens (USACM) regarding loan payoff analysis and assumptions.	0.8	650.00	520.00
Atkinson, James	08/23/06	Participate in meeting with M. Olson (USACM) regarding loan payoff analysis and assumptions.	0.3	650.00	195.00
Bauck, Lyle	08/23/06	Analyze and review all assignments related to the USA Capital loan.	1.9	290.00	551.00
Bauck, Lyle	08/23/06	Research and review USA Capital/Ashby USA loans related to Roripaugh Ranch.	2.1	290.00	609.00
Bauck, Lyle	08/23/06	Analyze and review interest rate calculation methods used in the access database compared to the method used in the iTrack system.	2.5	290.00	725.00

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Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	08/23/06	Analyze and review interest rate discrepancies between the access database and the iTrack system during system conversion.	2.9	290.00	841.00
Bauck, Lyle	08/23/06	Review and analyze cash deposits for USA Capital Diversified Trust Deed Fund for the year 2004 for purpose of selecting various deposits for USA Capital personnel to obtain and return additional support.	1.8	290.00	522.00
Fillip, Kasey	08/23/06	Prepare ledger for July 31, 2006 for Standard Property.	0.4	330.00	132.00
Fillip, Kasey	08/23/06	Prepare ledger for July 31, 2006 for SVRB \$2.3M.	0.4	330.00	132.00
Fillip, Kasey	08/23/06	Prepare ledger for July 31, 2006 for SVRB \$4.5M.	0.5	330.00	165.00
Fillip, Kasey	08/23/06	Prepare ledger for July 31, 2006 for Tapia.	0.4	330.00	132.00
Fillip, Kasey	08/23/06	Prepare ledger for July 31, 2006 for Ten-Ninety \$4.1M.	0.5	330.00	165.00
Fillip, Kasey	08/23/06	Prepare ledger for July 31, 2006 for Ten-Ninety.	0.4	330.00	132.00
Fillip, Kasey	08/23/06	Prepare ledger for July 31, 2006 for Urban.	0.4	330.00	132.00
Fillip, Kasey	08/23/06	Prepare ledger for July 31, 2006 for Wasco.	0.5	330.00	165.00
Fillip, Kasey	08/23/06	Prepare ledger for July 31, 2006 for Anchor B.	0.5	330.00	165.00
Fillip, Kasey	08/23/06	Prepare ledger for July 31, 2006 for Gess.	0.4	330.00	132.00
Fillip, Kasey	08/23/06	Prepare ledger for July 31, 2006 for Ashby Financial.	0.5	330.00	165.00
Fillip, Kasey	08/23/06	Prepare ledger for July 31, 2006 for BarUSA.	0.6	330.00	198.00
Fillip, Kasey	08/23/06	Prepare ledger for July 31, 2006 for Binford.	0.5	330.00	165.00
Fillip, Kasey	08/23/06	Prepare ledger for July 31, 2006 for Boise.	0.4	330.00	132.00
Fillip, Kasey	08/23/06	Prepare ledger for July 31, 2006 for Amesbury.	0.5	330.00	165.00
Fillip, Kasey	08/23/06	Prepare ledger for July 31, 2006 for Brookmere.	0.4	330.00	132.00
Fillip, Kasey	08/23/06	Prepare ledger for July 31, 2006 for Bundy \$1.05M.	0.5	330.00	165.00
Fillip, Kasey	08/23/06	Prepare ledger for July 31, 2006 for Bundy \$2.5M.	0.5	330.00	165.00
Haftl, Michael	08/23/06	Update Sheraton timeline analyses.	1.1	530.00	583.00
Steele, Sarah	08/23/06	Review interpleader information.	1.8	430.00	774.00
Wooley, Erin	08/23/06	Analyze and review documents relating to the B&J loan.	1.3	330.00	429.00
Wooley, Erin	08/23/06	Reconcile the assignments and amounts to the investors that were in the original general ledger data.	1.8	330.00	594.00
Wooley, Erin	08/23/06	Calculate 2000 investor interest payments for the B&J loan.	1.1	330.00	363.00
Atkinson, James	08/24/06	Participate in conference call with Debtors' counsel to discuss matters relating to pre-petition interest collections.	1.4	650.00	910.00
Bauck, Lyle	08/24/06	Analyze and review loan agreements and promissory notes for Sharpstown/7500 SB loan.	1.9	290.00	551.00
Bauck, Lyle	08/24/06	Create and prepare timeline of key events and transactions related to Ashby USA \$7.0M loan related to Roripaugh Ranch.	2.2	290.00	638.00
Bauck, Lyle	08/24/06	Create and prepare timeline of key events and transactions related to Ashby USA \$8.0M loan related to Roripaugh Ranch.	2.4	290.00	696.00
Bauck, Lyle	08/24/06	Analyze and review Diversified Fund credit facility with GMAC/Newman Financial services.	1.6	290.00	464.00
Bauck, Lyle	08/24/06	Analyze and review trial balance history for the Diversified Fund credit facility with GMAC/Newman Financial services.	2.2	290.00	638.00
Bauck, Lyle	08/24/06	Review Diversified Fund investment amount in the Sheraton loan for the period between 9/22/1999 to 11/1/2000.	1.6	290.00	464.00
Fillip, Kasey	08/24/06	Prepare ledger for July 31, 2006 for Bundy \$5.725M.	0.4	330.00	132.00
Fillip, Kasey	08/24/06	Prepare ledger for July 31, 2006 for Bundy \$5M.	0.5	330.00	165.00
Fillip, Kasey	08/24/06	Prepare ledger for July 31, 2006 for Bundy \$7.5M.	0.4	330.00	132.00
Fillip, Kasey	08/24/06	Prepare ledger for July 31, 2006 for Cabernet.	0.4	330.00	132.00
Fillip, Kasey	08/24/06	Prepare ledger for July 31, 2006 for Castaic II.	0.5	330.00	165.00
Fillip, Kasey	08/24/06	Prepare ledger for July 31, 2006 for Castaic III.	0.4	330.00	132.00
Fillip, Kasey	08/24/06	Prepare ledger for July 31, 2006 for Charlevoix.	0.5	330.00	165.00
Fillip, Kasey	08/24/06	Prepare ledger for July 31, 2006 for Clear Creek.	0.4	330.00	132.00
Haftl, Michael	08/24/06	Prepare summary of GMAC transaction.	0.4	530.00	212.00

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Name	Date	Description	Hours	Rate	Fees
Haftl, Michael	08/24/06	Review cash payments from Diversified Trust Deed Fund account related to Sheraton loan.	0.9	530.00	477.00
Smith, Susan	08/24/06	Analyze comments and file from D. Belt (FTI) regarding pre-petition cash. Research disbursements per schedule.	1.4	590.00	826.00
Wooley, Erin	08/24/06	Calculate 2001 and 2002 investor interest payments for the B&J loan.	1.6	330.00	528.00
Bauck, Lyle	08/25/06	Analyze and review a \$11.4M journal entry, booked in December 2003, related to the GMAC/Newman Financial Services credit facility and the Sharpstown/7500 SB loan.	1.9	290.00	551.00
Bauck, Lyle	08/25/06	Analyze and review a \$19.0M journal entry, booked in January 24, 2005, related to the GMAC/Newman Financial Services credit facility.	1.5	290.00	435.00
Steele, Sarah	08/26/06	Prepare workplan regarding July roll forwards.	1.2	430.00	516.00
Bauck, Lyle	08/28/06	Review and analyze January daily cash book balance related to Collections Account.	0.5	290.00	145.00
Bauck, Lyle	08/28/06	Organize and file loan records for loan named 7500 SB.	0.1	290.00	29.00
Bauck, Lyle	08/28/06	Organize and file loan records for loan named Sheraton Hotel.	0.1	290.00	29.00
Bauck, Lyle	08/28/06	Organize and file loan records for loan named Ashby USA/Roripaugh Ranch.	0.1	290.00	29.00
Bauck, Lyle	08/28/06	Review and analyze CB Richard Ellis appraisal support for the Ashby USA loan.	0.2	290.00	58.00
Bauck, Lyle	08/28/06	Analyze and review January bank reconciliation for Collections Account.	0.1	290.00	29.00
Bauck, Lyle	08/28/06	Analyze and review January deposit register for Collections Account.	0.1	290.00	29.00
Bauck, Lyle	08/28/06	Agree amounts on the January deposit register to deposit amounts on the January bank statement for Collection Accounts.	0.1	290.00	29.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 3, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.5	290.00	145.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 4, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.6	290.00	174.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 5, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.2	290.00	58.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 6, 2006 for Collection Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.3	290.00	87.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 9, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.4	290.00	116.00
Bauck, Lyle	08/28/06	Analyze and review cash disbursements booked on January 9, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.4	290.00	116.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 10, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.4	290.00	116.00
Bauck, Lyle	08/28/06	Analyze and review cash disbursements booked on January 10, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.4	290.00	116.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 11, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.4	290.00	116.00
Bauck, Lyle	08/28/06	Analyze and review cash disbursements booked on January 11, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.3	290.00	87.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 12, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.4	290.00	116.00

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Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 12, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.4	290.00	116.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 16, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.2	290.00	58.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 17, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.3	290.00	87.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 18, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.4	290.00	116.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 19, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.3	290.00	87.00
Bauck, Lyle	08/28/06	Analyze and review cash disbursements booked on January 19, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.2	290.00	58.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 20, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.5	290.00	145.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 23, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.2	290.00	58.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 24, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.2	290.00	58.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 25, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.2	290.00	58.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 26, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.2	290.00	58.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 27, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.3	290.00	87.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 30, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.4	290.00	116.00
Bauck, Lyle	08/28/06	Analyze and review cash receipts booked on January 31, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.4	290.00	116.00
Bauck, Lyle	08/28/06	Analyze and review cash disbursements booked on January 31, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.2	290.00	58.00
Faiella, Lindsay	08/28/06	Prepare journal entries for the Colt Div 1, Colt Div 2, Colt Gateway, and Colt 2nd general ledgers for July 2006.	2.3	190.00	437.00
Faiella, Lindsay	08/28/06	Prepare journal entries for the San Fernando Road, 5055 Collwood, and 60th St Venture general ledgers for July 2006.	3.1	190.00	589.00
Faiella, Lindsay	08/28/06	Prepare journal entries for the 6425 Gess, Amesbury/Hatters Point, and Anchor B general ledgers for July 2006.	2.6	190.00	494.00
Smith, Susan	08/28/06	Analyze and research Epic and Sheraton to establish unpaid amounts.	0.9	590.00	531.00
Tan, Ching Wei	08/28/06	Analyze information and resources for updating loan ledgers with July 2006 activities.	3.2	490.00	1,568.00
Bauck, Lyle	08/29/06	Analyze and review cash receipts booked on February 1, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.6	290.00	174.00
Bauck, Lyle	08/29/06	Analyze and review cash receipts booked on February 2, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.5	290.00	145.00

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USA Commercial Mortgage Company, et al.
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Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	08/29/06	Analyze and review cash receipts booked on February 6, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.6	290.00	174.00
Bauck, Lyle	08/29/06	Analyze and review cash disbursements booked on February 6, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.3	290.00	87.00
Faiella, Lindsay	08/29/06	Prepare journal entries for the Ashby Financial, BarUSA, and Bay Pompano Beach general ledgers for July 2006.	3.2	190.00	608.00
Faiella, Lindsay	08/29/06	Prepare journal entries for the Binford Medical Developers and Brookmere/Matteson general ledgers for July 2006.	3.1	190.00	589.00
Faiella, Lindsay	08/29/06	Prepare journal entries for the Bundy Canyon \$1.05M, \$2.5M, \$5M, \$5.75M general ledgers for July 2006.	3.1	190.00	589.00
Fillip, Kasey	08/29/06	Prepare ledger for July 31, 2006 for Cloudbreak.	0.3	330.00	99.00
Fillip, Kasey	08/29/06	Prepare ledger for July 31, 2006 for Colt #2.	0.4	330.00	132.00
Fillip, Kasey	08/29/06	Prepare ledger for July 31, 2006 for Colt Second.	0.3	330.00	99.00
Fillip, Kasey	08/29/06	Prepare ledger for July 31, 2006 for Colt #1.	0.4	330.00	132.00
Fillip, Kasey	08/29/06	Prepare ledger for July 31, 2006 for Colt CREC.	0.3	330.00	99.00
Fillip, Kasey	08/29/06	Prepare ledger for July 31, 2006 for Columbia.	0.3	330.00	99.00
Steele, Sarah	08/29/06	Update workplan for letters by Unsecured Creditors Committee, service fee.	1.1	430.00	473.00
Steele, Sarah	08/29/06	Discussion with L. Weese (USACM) regarding mail merge for letter.	1.6	430.00	688.00
Tan, Ching Wei	08/29/06	Update July 2006 interest calculations to reflect June 30 loan balances per iTrack reconciliation.	1.3	490.00	637.00
Tan, Ching Wei	08/29/06	Analyze July 2006 interest and service fee accrual journal entries.	2.1	490.00	1,029.00
Wooley, Erin	08/29/06	Calculate interest payable to investor for 2000 - 2002 on the Sheraton Loan.	2.3	330.00	759.00
Wooley, Erin	08/29/06	Determine Diversified Trust's cumulative outstanding balance in the Sheraton loan.	1.4	330.00	462.00
Bauck, Lyle	08/30/06	Analyze and review cash receipts booked on February 7, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.4	290.00	116.00
Bauck, Lyle	08/30/06	Analyze and review cash receipts booked on February 8, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.3	290.00	87.00
Bauck, Lyle	08/30/06	Analyze and review cash disbursements booked on February 8, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.3	290.00	87.00
Bauck, Lyle	08/30/06	Analyze and review cash receipts booked on February 9, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.3	290.00	87.00
Bauck, Lyle	08/30/06	Analyze and review cash receipts booked on February 10, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.3	290.00	87.00
Bauck, Lyle	08/30/06	Analyze and review cash receipts booked on February 13, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.4	290.00	116.00
Bauck, Lyle	08/30/06	Analyze and review cash receipts booked on February 14, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.4	290.00	116.00
Bauck, Lyle	08/30/06	Analyze and review cash disbursements booked on February 14, 2006 for Collections Account to determine if amount is related to an interest or principal payment, or other/unverified.	0.3	290.00	87.00
Faiella, Lindsay	08/30/06	Prepare journal entries for the Bundy Canyon \$7.5M general ledger for July 2006.	1.5	190.00	285.00
Faiella, Lindsay	08/30/06	Prepare journal entries for the Cornman Toltec, Cottonwood Hills, Del Valle Livingston general ledgers for July 2006.	2.0	190.00	380.00
Fillip, Kasey	08/30/06	Prepare ledger for July 31, 2006 for ComVest.	0.3	330.00	99.00
Fillip, Kasey	08/30/06	Prepare ledger for July 31, 2006 for Copper Sage II.	0.3	330.00	99.00
Fillip, Kasey	08/30/06	Prepare ledger for July 31, 2006 for Cornman.	0.2	330.00	66.00

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Name	Date	Description	Hours	Rate	Fees
Fillip, Kasey	08/30/06	Prepare ledger for July 31, 2006 for Del Valle Livingston.	0.3	330.00	99.00
Fillip, Kasey	08/30/06	Prepare ledger for July 31, 2006 for Eagle Meadows.	0.2	330.00	66.00
Fillip, Kasey	08/30/06	Prepare ledger for July 31, 2006 for Colt Gateway.	0.2	330.00	66.00
Fillip, Kasey	08/30/06	Prepare ledger for July 31, 2006 for Hasley Canyon.	0.2	330.00	66.00
Fillip, Kasey	08/30/06	Prepare ledger for July 31, 2006 for Hesperia.	0.3	330.00	99.00
Fillip, Kasey	08/30/06	Prepare ledger for July 31, 2006 for HFA Clear Lake 2nd.	0.2	330.00	66.00
Smith, Susan	08/30/06	Research and provide bank information to FTI regarding the pre-petition cash.	0.4	590.00	236.00
Steele, Sarah	08/30/06	Review with E. Wooley (MFIM) regarding Sheraton, B&J Investments.	1.4	430.00	602.00
Tan, Ching Wei	08/30/06	Analyze July 2006 interest and service fee accrual journal entries.	1.6	490.00	784.00
Bauck, Lyle	08/31/06	Analyze and review cash receipts booked on February 15, 2006 for USA Commercial Mortgage Collections trust to determine if amount is related to an interest or principal payment, or other/unverified.	0.4	290.00	116.00
Bauck, Lyle	08/31/06	Analyze and review cash receipts booked on February 16, 2006 for USA Commercial Mortgage Collections trust to determine if amount is related to an interest or principal payment, or other/unverified.	0.3	290.00	87.00
Bauck, Lyle	08/31/06	Analyze and review cash receipts booked on February 17, 2006 for USA Commercial Mortgage Collections trust to determine if amount is related to an interest or principal payment, or other/unverified.	0.3	290.00	87.00
Bauck, Lyle	08/31/06	Analyze and review cash receipts booked on February 22, 2006 for USA Commercial Mortgage Collections trust to determine if amount is related to an interest or principal payment, or other/unverified.	0.3	290.00	87.00
Bauck, Lyle	08/31/06	Analyze and review cash disbursements booked on February 22, 2006 for USA Commercial Mortgage Collections trust to determine if amount is related to an interest or principal payment, or other/unverified.	0.5	290.00	145.00
Bauck, Lyle	08/31/06	Analyze and review cash receipts booked on February 23, 2006 for USA Commercial Mortgage Collections trust to determine if amount is related to an interest or principal payment, or other/unverified.	0.5	290.00	145.00
Bauck, Lyle	08/31/06	Analyze and review cash receipts booked on February 24, 2006 for USA Commercial Mortgage Collections trust to determine if amount is related to an interest or principal payment, or other/unverified.	0.3	290.00	87.00
Bauck, Lyle	08/31/06	Analyze and review cash receipts booked on February 27, 2006 for USA Commercial Mortgage Collections trust to determine if amount is related to an interest or principal payment, or other/unverified.	0.4	290.00	116.00
Bauck, Lyle	08/31/06	Analyze and review cash receipts booked on February 28, 2006 for USA Commercial Mortgage Collections trust to determine if amount is related to an interest or principal payment, or other/unverified.	0.4	290.00	116.00
Bauck, Lyle	08/31/06	Analyze and review cash disbursements booked on February 28, 2006 for USA Commercial Mortgage Collections trust to determine if amount is related to an interest or principal payment, or other/unverified.	0.1	290.00	29.00
Bauck, Lyle	08/31/06	Assist P. Cheng (MFIM) in review and further research of timeline of key events related to Ashby USA/Roripaugh Ranch loans.	1.0	290.00	290.00
Faiella, Lindsay	08/31/06	Prepare journal entries for the Cabernet, Castaic Partners II and III general ledgers for July 2006.	1.3	190.00	247.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for HFA Clear Lake.	0.4	330.00	132.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for HFA Monaco.	0.3	330.00	99.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for HFA Windham.	0.2	330.00	66.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Huntsville.	0.2	330.00	66.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for I-40 West.	0.4	330.00	132.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for I-40 West 2nd.	0.3	330.00	99.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Interstate Commerce.	0.2	330.00	66.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Interstate Commerce II.	0.4	330.00	132.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for J Jireh.	0.3	330.00	99.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for La Hacienda.	0.2	330.00	66.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Lake Helen.	0.2	330.00	66.00

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Name	Date	Description	Hours	Rate	Fees
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Lerin Hills.	0.4	330.00	132.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Margarita Annex.	0.3	330.00	99.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Marlton Square.	0.2	330.00	66.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Marlton Square 2nd.	0.2	330.00	66.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Meadow Creek.	0.4	330.00	132.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Midvale.	0.2	330.00	66.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Marquis.	0.4	330.00	132.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Fiesta Beaumont.	0.2	330.00	66.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Fiesta Murrieta.	0.3	330.00	99.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Fiesta Oak Valley.	0.4	330.00	132.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Fiesta Stoneridge.	0.2	330.00	66.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Foxhill.	0.3	330.00	99.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Franklin.	0.3	330.00	99.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Gateway Stone.	0.2	330.00	66.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Glendale.	0.4	330.00	132.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Goss Road.	0.3	330.00	99.00
Fillip, Kasey	08/31/06	Prepare ledger for July 31, 2006 for Harbor Georgetown.	0.2	330.00	66.00
Smith, Susan	08/31/06	Review Marquis and Sheraton loans.	0.6	590.00	354.00
Steele, Sarah	08/31/06	Review with E. Wooley (MFIM) regarding B&J bankruptcy documents.	0.9	430.00	387.00
Tan, Ching Wei	08/31/06	Analyze July 2006 interest and service fee accrual journal entries.	3.4	490.00	1,666.00
Tan, Ching Wei	08/31/06	Analyze July 2006 borrower payment journal entries.	3.9	490.00	1,911.00
Total Forensic Loan Accounting			537.5		\$ 186,729.00

September 1, 2006 through September 30, 2006

Faiella, Lindsay	09/01/06	Prepare journal entries for the University Estates general ledger for July 2006.	2.2	\$ 190.00	\$ 418.00
Cheng, Patrick	09/06/06	Discuss with S. Steele (MFIM) regarding Sheraton, EPIC, and B&J loans.	0.8	560.00	448.00
Smith, Susan	09/06/06	Answer question regarding Beastar.	0.2	590.00	118.00
Steele, Sarah	09/06/06	Discuss with P. Cheng (MFIM) regarding Sheraton, EPIC, and B&J loans.	0.8	430.00	344.00
Cheng, Patrick	09/07/06	Perform a analysis of the amendments to the Sheraton Hotel loan and related changes in fundings.	1.7	560.00	952.00
Cheng, Patrick	09/07/06	Begin reviewing litigation related files in the Epic Resorts loan binders.	1.7	560.00	952.00
Cheng, Patrick	09/07/06	Perform a preliminary review of overviews of the Sheraton Hotel and Epic Reports loans.	0.9	560.00	504.00
Cheng, Patrick	09/07/06	Perform a review of loan and litigation files associated with the Sheraton Hotel loan.	1.1	560.00	616.00
Cheng, Patrick	09/07/06	Meet with S. Steele (MFIM) regarding EPIC, Sheraton, and B&J loans.	1.1	560.00	616.00
Steele, Sarah	09/07/06	Meet with P. Cheng (MFIM) regarding EPIC, Sheraton, and B&J loans.	1.1	430.00	473.00
Cheng, Patrick	09/08/06	Perform a preliminary review of overviews of the Marquis Hotel loan and note its possible relationship with the Epic Resorts loan.	1.7	560.00	952.00
Cheng, Patrick	09/08/06	Perform additional reviews of Sheraton Hotel loan binders and loan ledger reconciliations.	1.2	560.00	672.00
Smith, Susan	09/11/06	Review progress on EPIC and Sheraton.	0.3	590.00	177.00
Smith, Susan	09/12/06	Communicate with M. Tucker (FTI) regarding pre-petition cash analysis.	0.2	590.00	118.00
Cheng, Patrick	09/18/06	Analyze reconstructed loan ledger of the Sheraton Hotel and investigate the apparent gaps in accounting entries.	1.2	560.00	672.00
Cheng, Patrick	09/18/06	Perform a review of certain loan files in order to ascertain the timing of foreclosure on the Sheraton loan.	2.1	560.00	1,176.00

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Name	Date	Description	Hours	Rate	Fees
Cheng, Patrick	09/18/06	Review additional loan files in order to ascertain the timing of foreclosure on the Sheraton loan.	0.8	560.00	448.00
Cheng, Patrick	09/18/06	Review recalculated interest accrual on the Sheraton Loan and reconcile to the loan ledger.	1.7	560.00	952.00
Cheng, Patrick	09/18/06	Perform review of additional loan files and correspondence to determine the extent of USA Investment Partner's involvement and timing of its involvement in the Sheraton Hotel loan.	1.9	560.00	1,064.00
Cheng, Patrick	09/18/06	Continue reviewing additional loan files and correspondence to determine the extent of USA Investment Partner's involvement and timing of its involvement in the Sheraton Hotel loan.	0.8	560.00	448.00
Cheng, Patrick	09/19/06	Perform an analysis and review of the Diversified Trust Deed Fund's general ledger for activities related to the Sheraton Hotel loan.	0.4	560.00	224.00
Cheng, Patrick	09/19/06	Perform an analysis and review of the Diversified Trust Deed Fund's general ledger for activities related to the Epic Resorts loan.	1.4	560.00	784.00
Cheng, Patrick	09/19/06	Continue to analyze and review the Diversified Trust Deed Fund's general ledger for activities related to the Sheraton Hotel loan.	1.2	560.00	672.00
Cheng, Patrick	09/19/06	Review and reconcile Diversified Trust Deed Fund's general ledger to the loan ledger of Epic Resorts.	3.2	560.00	1,792.00
Cheng, Patrick	09/19/06	Continue to analyze and review the Diversified Trust Deed Fund's general ledger for activities related to the Sheraton Hotel loan.	0.7	560.00	392.00
Cheng, Patrick	09/19/06	Continue to review and reconcile Diversified Trust Deed Fund's general ledger to the loan ledger of Epic Resorts.	1.9	560.00	1,064.00
Bauck, Lyle	09/20/06	Analyze and investigate the initial funding of the Epic Resorts loan.	0.4	290.00	116.00
Cheng, Patrick	09/20/06	Perform a reconciliation of assignments of interest to Diversified Trust Deed Fund and review supporting documents.	1.6	560.00	896.00
Cheng, Patrick	09/20/06	Continue reconciling assignments of interest to Diversified Trust Deed Fund and review supporting documents.	2.3	560.00	1,288.00
Cheng, Patrick	09/20/06	Begin reviewing Tree Moss related activities included in the general ledger of Diversified Trust Deed Fund.	1.1	560.00	616.00
Cheng, Patrick	09/20/06	Continue reconciling assignments of interest to Diversified Trust Deed Fund and review supporting documents.	0.9	560.00	504.00
Cheng, Patrick	09/20/06	Continue reviewing Tree Moss related activities included in the general ledger of Diversified Trust Deed Fund.	1.3	560.00	728.00
Bauck, Lyle	09/21/06	Calculate the July 2006 interest accrual for the Midvale Marketplace loan.	0.7	290.00	203.00
Bauck, Lyle	09/21/06	Meet with L. Weese (USACM) to discuss \$1M funding on August 21, 2003 related to the Colt Gateway loan.	0.2	290.00	58.00
Bauck, Lyle	09/21/06	Analyze and organize wire documentation related to fundings for the loans named HFA Clear Lake, HFA Clear Lake 2nd, and HFA Monaco.	1.1	290.00	319.00
Cheng, Patrick	09/21/06	Review case documents related to the adversary proceedings against Diversified Trust Deed Fund's security in the Epic Marquis Villas.	2.1	560.00	1,176.00
Cheng, Patrick	09/21/06	Continue reviewing case documents related to the adversary proceedings against Diversified Trust Deed Fund's security in the Epic Marquis Villas.	0.7	560.00	392.00
Cheng, Patrick	09/21/06	Perform a review of the assignments in the Sheraton Hotel loans to Diversified Trust Deed Fund during late 2002.	2.3	560.00	1,288.00
Cheng, Patrick	09/21/06	Review and verify expenses advanced to USA Investment Partners VI in respect of the Sheraton Hotel loan.	1.8	560.00	1,008.00
Cheng, Patrick	09/21/06	Continue reviewing the assignments in the Sheraton Hotel loans to Diversified Trust Deed Fund during late 2002.	2.1	560.00	1,176.00
Tan, Ching Wei	09/21/06	Analyze paid through date for Colt Gateway loan in relation to change in funding date.	1.6	490.00	784.00
Tan, Ching Wei	09/21/06	Analyze assignment journal entries in relation to Oak Shores II loan.	0.6	490.00	294.00
Bauck, Lyle	09/22/06	Analyze and review bank statement for Twelve Horses for time period May 2003 to November 2004.	2.6	290.00	754.00
Wooley, Erin	09/22/06	Prepare spreadsheet to check Investor Interest for Wasco loan.	3.3	330.00	1,089.00
Wooley, Erin	09/22/06	Prepare spreadsheet to check Investor Interest for Margarita Annex loan.	2.6	330.00	858.00
Steele, Sarah	09/24/06	Review Sheraton information and transactional history.	0.8	430.00	344.00

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USA Commercial Mortgage Company, et al.
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Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	09/25/06	Read and analyze the 6th amendment to the Sheraton Loan.	0.3	290.00	87.00
Bauck, Lyle	09/25/06	Calculate and project outstanding loan balance and accrued interest after 6th amendment for Sheraton loan.	2.3	290.00	667.00
Bauck, Lyle	09/25/06	Analyze and review Sheraton loan files in Box 115 of file storage room including memos from Northwest Hospitality Group, Closing Statements, USA Investor VI management agreement, and Sheraton Hotel Purchase and Sale Agreement.	3.7	290.00	1,073.00
Bauck, Lyle	09/25/06	Analyze and review support for \$1.07M wire from USA Investment Partners to Fidelity National Title.	0.6	290.00	174.00
Bauck, Lyle	09/25/06	Analyze and review support for \$3.635M transfer of funds from USA Investment Partners to USA Commercial Mortgage Company.	0.8	290.00	232.00
Bauck, Lyle	09/25/06	Review Diversified GL JE's related to the Note Receivable account for Sheraton Loan posted from 2003 to 2006.	0.7	290.00	203.00
Bauck, Lyle	09/25/06	Review and analyze loan agreement and related loan documents to determine USA Diversified interest in Sheraton loan after each of the six amendments.	2.7	290.00	783.00
Cheng, Patrick	09/25/06	Analyze company files on Sheraton and EPIC loans.	2.8	560.00	1,568.00
Cheng, Patrick	09/25/06	Analyze Court docket of EPIC Capital for filings related to foreclosure of collateral.	0.9	560.00	504.00
Cheng, Patrick	09/25/06	Analyze Court filings for timeline of events on EPIC transfers.	0.6	560.00	336.00
Bauck, Lyle	09/26/06	Review Diversified GL for JE's related to Sheraton Loan posted on 12/31/2003.	1.4	290.00	406.00
Bauck, Lyle	09/26/06	Review Diversified GL JE's related to the Note Receivable account for Sheraton Loan posted from 2003 to 2006.	1.3	290.00	377.00
Bauck, Lyle	09/26/06	Organize relevant documents and prepare Sheraton Hotel Loan overview and timeline for C. Harvick (FTI).	3.7	290.00	1,073.00
Bauck, Lyle	09/26/06	Review foreclosure files related to the Sheraton Hotel obtained from the USA Capital file room.	0.7	290.00	203.00
Bauck, Lyle	09/26/06	Review litigation files related to the Sheraton Hotel obtained from the USA Capital file room.	1.1	290.00	319.00
Bauck, Lyle	09/26/06	Review Pleading Index legal binders and Court Filing binders related to the Sheraton Hotel obtained from the USA Capital file room.	2.4	290.00	696.00
Bauck, Lyle	09/26/06	Analyze and review payments made from Diversified to USA Investment Partners between May 2003 to July 2003.	0.8	290.00	232.00
Bauck, Lyle	09/26/06	Trace payments made from Diversified to USA Investment Partners, made between May 2003 to July 2003, to Diversified bank statements.	0.2	290.00	58.00
Bauck, Lyle	09/26/06	Analyze and review payments made from USA Investment Partners to Diversified between August 2004 to March 2006.	1.3	290.00	377.00
Cheng, Patrick	09/26/06	Correspond with C. Harvick (FTI) via e-mails and telephones calls to coordinate FTI's visit and information to be reviewed.	0.6	560.00	336.00
Cheng, Patrick	09/26/06	Perform a review of the matters involved in the litigations between the Epic Capital's bondholders and Diversified Trust Deed Fund for possible liabilities.	1.8	560.00	1,008.00
Cheng, Patrick	09/26/06	Continue to review selected Court filings of Epic Capital and Epic Resorts for the timeline of events that may be pertinent to the transfer of ownership of Epic Marquis Villas.	3.2	560.00	1,792.00
Cheng, Patrick	09/26/06	Perform a reconciliation of original Epic Resorts' loan ledger from the database to the available bank records and general ledger for inclusion of all Epic related activities.	2.6	560.00	1,456.00
Cheng, Patrick	09/26/06	Continue to analyze and reconcile original Epic Resorts' loan ledger from the database to the available bank records and general ledger for inclusion of all Epic related activities.	1.4	560.00	784.00
Steele, Sarah	09/26/06	Review Sheraton information and transactional history.	1.1	430.00	473.00
Steele, Sarah	09/26/06	Review 1090 funding information.	0.8	430.00	344.00
Bauck, Lyle	09/27/06	Assist C. Harvick (FTI) of investigation and timing of key events related to the Epic Resorts loan.	1.3	290.00	377.00
Bauck, Lyle	09/27/06	Trace 2003 GL expenses for the Sheraton Hotel loan to the Diversified Bank Statements.	2.8	290.00	812.00

EXHIBIT E1

USA Commercial Mortgage Company, et al.
Forensic Loan Accounting
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	09/27/06	Trace Sheraton Hotel fundings from 2001 to 2004 to the Diversified Bank Statements.	3.4	290.00	986.00
Bauck, Lyle	09/27/06	Assist C. Harvick (FTI) of investigation and timing of key events related to the Sheraton Hotel loan.	2.9	290.00	841.00
Bauck, Lyle	09/27/06	Review Investor VI payments made to Diversified for the Sheraton Hotel loan and reconcile to support documentation provided by C. Harvick (FTI).	1.8	290.00	522.00
Bauck, Lyle	09/27/06	Review and analyze 2002 expenses related to the Sheraton Hotel loan.	1.4	290.00	406.00
Cheng, Patrick	09/27/06	Perform additional investigations of the bank statements and cash account reconciliations of Diversified Trust Deed Fund for Sheraton and Epic related activities.	1.9	560.00	1,064.00
Cheng, Patrick	09/27/06	Hold a meeting with C. Harvick (FTI) regarding available information to be reviewed and summary of findings in respect of the Sheraton Hotel and Epic Resorts Loans.	0.6	560.00	336.00
Cheng, Patrick	09/27/06	Perform an review of the reconstructed loan activities listing prepared by FTI and investigate any differences with the original draft.	1.2	560.00	672.00
Cheng, Patrick	09/27/06	Continue to review the bank statements and cash account reconciliations of Diversified Trust Deed Fund for Sheraton and Epic related activities.	1.8	560.00	1,008.00
Cheng, Patrick	09/27/06	Perform additional review of the Epic Resorts' loan document binders for evidence of claim amounts and lease assumption dates.	1.4	560.00	784.00
Cheng, Patrick	09/27/06	Perform additional review of the Epic Resorts' bankruptcy filings for support of claim amounts and lease assumption dates.	1.7	560.00	952.00
Cheng, Patrick	09/27/06	Continue to review and analyze the reconstructed loan activities listing prepared by FTI and investigate any differences with the original draft.	2.1	560.00	1,176.00
Bauck, Lyle	09/28/06	Assist C. Harvick (FTI) in review of original Sheraton Hotel loan agreement and six amendments.	1.8	290.00	522.00
Bauck, Lyle	09/28/06	Assist C. Harvick (FTI) in review and use of \$380K interest reserve related to the Sheraton Hotel loan.	0.8	290.00	232.00
Bauck, Lyle	09/28/06	Review timing of demand letters sent from Diversified to borrowers of the Sheraton Hotel loan.	0.8	290.00	232.00
Bauck, Lyle	09/28/06	Review and analyze USA Investor VI and Sheraton Hotel June 2003 financials.	2.1	290.00	609.00
Bauck, Lyle	09/28/06	Create and prepare schedule documenting total amount of unpaid principal, interest, and expenses related to the Sheraton loan, less any payments and \$6.2M proceeds from 10/14/2005 sale.	2.9	290.00	841.00
Bauck, Lyle	09/28/06	Review GL history of \$54.8M receivable on USA Commercial Mortgage books from USA IP.	1.2	290.00	348.00
Bauck, Lyle	09/28/06	Assist C. Harvick (FTI) in investigation of undocumented/unknown purpose journal entries that are included in the \$54.8M receivable on USA Commercial Mortgage's books from USA IP.	0.7	290.00	203.00
Cheng, Patrick	09/28/06	Perform a detailed review of the draft reconstructed loan ledger of Epic Resorts for consistency with available supports and loan documents.	2.8	560.00	1,568.00
Cheng, Patrick	09/28/06	Hold a discussion with L. Peterson (FTI) regarding certain transactions recorded in the general ledger of Epic Loan.	0.4	560.00	224.00
Cheng, Patrick	09/28/06	Continue detailed review of the draft reconstructed loan ledger of Epic Resorts for consistency with available supports and loan documents.	0.7	560.00	392.00
Cheng, Patrick	09/28/06	Perform a review of the reconstructed loan ledger of the Sheraton Loan for consistency with the supports.	1.9	560.00	1,064.00
Cheng, Patrick	09/28/06	Continue to review the general ledger of the Diversified Trust Deed Fund for activities that may be related to the Epic Loan but not included in the Epic accounts.	1.7	560.00	952.00
Cheng, Patrick	09/28/06	Hold a telephone call with S. Tingey (RQN) regarding certain background and activities related to the Sheraton and Epic Resorts Loans.	0.3	560.00	168.00
Total Forensic Loan Accounting			144.6		\$ 63,791.00

EXHIBIT E1

USA Commercial Mortgage Company, et al.
Forensic Loan Accounting
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
October 1, 2006 through October 31, 2006					
Bauck, Lyle	10/02/06	Investigate and research default letters for the Sheraton Hotel Loan.	2.9	\$ 290.00	\$ 841.00
Bauck, Lyle	10/02/06	Obtain and review excel spreadsheets, from L. Weese (USACM), that represent GL records for the Sheraton Hotel loan.	3.6	290.00	1,044.00
Bauck, Lyle	10/03/06	Review and edit Sheraton Hotel loan schedule documenting the total outstanding principal, interest, and expenses.	2.4	290.00	696.00
Bauck, Lyle	10/03/06	Analyze and review \$250K assignment from Karen Peterson Tyndell Trust to Diversified in regards to the Sheraton Hotel loan.	0.6	290.00	174.00
Bauck, Lyle	10/03/06	Review Epic Resorts Loan History report documenting total outstanding principal, interest, and expenses.	2.3	290.00	667.00
Cheng, Patrick	10/03/06	Review the reconstructed loan history of Sheraton Hotel loan prepared by FTI and reconcile to current iTrack report.	1.1	560.00	616.00
Cheng, Patrick	10/03/06	Continue reviewing a reconstructed loan history of Sheraton Hotel loan prepared by FTI and reconcile to updated loan history database and bank statements.	2.9	560.00	1,624.00
Cheng, Patrick	10/03/06	Correspond with C. Harvick (FTI) via e-mail regarding their analysis of the loan activities of the Sheraton Hotel and Epic Resorts Marquis Villas.	0.4	560.00	224.00
Smith, Susan	10/03/06	Analyze and review Sheraton loan reconstructions.	0.6	590.00	354.00
Bauck, Lyle	10/04/06	Review and edit Sheraton Hotel loan history report per S. Smith (MFIM).	1.8	290.00	522.00
Cheng, Patrick	10/04/06	Investigate the propriety of interest accrual methodology employed by FTI and MFIM in reconstructing the loan ledger for the Sheraton Hotel loan.	1.7	560.00	952.00
Bauck, Lyle	10/05/06	Prepare executive summary of Sheraton Hotel loan history to detail total amount due back to Diversified.	1.8	290.00	522.00
Bauck, Lyle	10/05/06	Revise Sheraton Hotel loan history report to stop accruing interest at receiver appointment and net payments against outstanding expenses.	1.3	290.00	377.00
Bauck, Lyle	10/05/06	Revise Sheraton Hotel loan history report to apply USA Investor VI payments and have them net against outstanding expenses.	0.7	290.00	203.00
Cheng, Patrick	10/05/06	Preliminary review of the reconstructed Epic Resorts Loan ledger prepared by FTI.	0.3	560.00	168.00
Cheng, Patrick	10/05/06	Review the reconstructed loan history of Sheraton Hotel loan prepared by L. Bauck (MFIM) and consider the interest accrual methodology.	1.7	560.00	952.00
Smith, Susan	10/05/06	Review reconstructed loan ledger for EPIC.	0.4	590.00	236.00
Bauck, Lyle	10/06/06	Review final version of Epic Resorts Loan History report provided by L. Peterson (FTI).	1.7	290.00	493.00
Cheng, Patrick	10/06/06	Continue reviewing the reconstructed Epic Resorts Loan ledger prepared by FTI.	2.6	560.00	1,456.00
Cheng, Patrick	10/06/06	Continue to review and update MFIM's reconstructed Epic Resorts Marquis Villas loan ledger and recalculate outstanding interests.	3.4	560.00	1,904.00
Cheng, Patrick	10/06/06	Investigate loan documents of the Epic Resorts Marquis Villas loan for stipulations on interest accrual and penalty payments.	1.2	560.00	672.00
Bauck, Lyle	10/09/06	Continue to review final version of Epic Resorts Loan History report provided by L. Peterson (FTI).	1.8	290.00	522.00
Bauck, Lyle	10/09/06	Reconcile FTI's version of the Epic Resorts Loan History report to MFIM's version of the Epic Resorts Loan History report.	3.3	290.00	957.00
Bauck, Lyle	10/09/06	Trace 2003 Epic resorts expenses to bank records and GL records.	3.6	290.00	1,044.00
Bauck, Lyle	10/09/06	Edit MFIM Epic Loan History report and perform final review.	1.7	290.00	493.00
Cheng, Patrick	10/09/06	Continue to review and update MFIM's reconstructed Epic Resorts Marquis Villas loan ledger and recalculate outstanding interests.	2.8	560.00	1,568.00
Cheng, Patrick	10/09/06	Review Epic Resorts Marquis Villa loan history report and investigate the difference between it and that compiled by FTI.	1.4	560.00	784.00
Cheng, Patrick	10/13/06	Review certain documents related to the operations of the Epic Resorts Marquis Villas, including marketing and sales agreements and homeowners' association reports.	2.1	560.00	1,176.00

EXHIBIT E1

USA Commercial Mortgage Company, et al.
Forensic Loan Accounting
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	10/16/06	Prepare Marquis Hotel loan history report from the access database and convert to excel format.	0.4	290.00	116.00
Bauck, Lyle	10/16/06	Continue to review journal entries related to the Walston loan in 2003 and 2004.	1.1	290.00	319.00
Cheng, Patrick	10/16/06	Review the reconstructed Sheraton Hotel and Epic Resorts Marquis Villas loan ledgers prepared distributed by FTI for discussion.	0.7	560.00	392.00
Cheng, Patrick	10/16/06	Continue reviewing the reconstructed Sheraton Hotel and Epic Resorts Marquis Villas loan ledgers prepared distributed by FTI for discussion.	1.2	560.00	672.00
Cheng, Patrick	10/16/06	Continue reviewing the reconstructed Sheraton Hotel and Epic Resorts Marquis Villas loan ledgers prepared distributed by FTI for discussion.	0.6	560.00	336.00
Cheng, Patrick	10/17/06	Discuss with S. Lisook (USACM) and review of USA Investors VI's general ledgers to identify and quantify uses of cash receipts by USA Investment Partners.	1.6	560.00	896.00
Bauck, Lyle	10/18/06	Analyze and review loan documents and promissory note related to the Marquis Hotel loan involving USA Commercial Mortgage and related parties.	1.8	290.00	522.00
Bauck, Lyle	10/18/06	Analyze and review closing documents of the sale of the Marquis Hotel between VIBC Services Company and USA Investor VI.	1.1	290.00	319.00
Bauck, Lyle	10/18/06	Investigate and review bank record support of fundings from Investors Trust wired to USA Investor VI or Diversified Title & Escrow.	1.4	290.00	406.00
Bauck, Lyle	10/18/06	Investigate and review bank record support of a \$500K deposit / earnest money from USA Commercial Mortgage wired to Diversified Title & Escrow on 1/27/2004.	0.4	290.00	116.00
Bauck, Lyle	10/18/06	Analyze and review USA Investor VI general ledger records in 2004 to determine historical accounting treatment of the purchase and loan related to the Marquis Hotel.	1.1	290.00	319.00
Bauck, Lyle	10/18/06	Investigate and review interest payments made on the Marquis Hotel loan from Builder Control Services, Co, the Disbursement Agent of the Interest Reserve.	0.4	290.00	116.00
Bauck, Lyle	10/19/06	Continue to analyze and review USA Investor VI general ledger records in 2004 to determine historical accounting treatment of the purchase and loan related to the Marquis Hotel.	2.3	290.00	667.00
Bauck, Lyle	10/23/06	Continue to review and investigate general corporate files, loan files, purchase and sale agreements, bank records, and litigation files related to USA Commercial Mortgage and related parties.	0.9	290.00	261.00
Bauck, Lyle	10/23/06	Research and review B&J Investments loan files including loan agreements, promissory note, correspondence, and B&J bankruptcy legal filings.	2.8	290.00	812.00
Bauck, Lyle	10/23/06	Create and prepare time line for the B&J Investments loan to depict major events affecting the loan from its beginning in 1999 to the present.	1.8	290.00	522.00
Cheng, Patrick	10/23/06	Begin research and review of available documents related to the BAJA loan.	0.8	560.00	448.00
Cheng, Patrick	10/23/06	Review the Sheraton Hotel and BAJA loan analyses prepared by E. Woolsey (MFIM).	1.7	560.00	952.00
Cheng, Patrick	10/23/06	Continue researching and reviewing available documents related to the BAJA loan.	0.7	560.00	392.00
Cheng, Patrick	10/23/06	Review a draft copy of the Epic Resort Marquis Villas loan ledger and make edits thereof.	3.2	560.00	1,792.00
Cheng, Patrick	10/23/06	Review the Diversified Trust Deed Fund's bank statements related to the funds disbursed and received in respect of the Sheraton and Epic Resorts loans.	1.9	560.00	1,064.00
Cheng, Patrick	10/23/06	Continue reviewing Sheraton Hotel and BAJA loan analyses prepared by E. Wooley (MFIM).	0.9	560.00	504.00
Bauck, Lyle	10/24/06	Review general ledger history for the B&J Investments loan.	1.6	290.00	464.00
Bauck, Lyle	10/24/06	Investigate and review bank records to determine what investors initially funded the B&J Investments loan.	1.1	290.00	319.00

EXHIBIT E1

USA Commercial Mortgage Company, et al.
Forensic Loan Accounting
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	10/24/06	Research and investigate a payment made from USA Commercial Mortgage to the Peterson Family Trust in the amount of \$378K.	1.1	290.00	319.00
Bauck, Lyle	10/24/06	Create and prepare first draft of B&J Investments loan schedule to document appropriate accounting treatment for the loan based on bank records and related loan documents.	2.3	290.00	667.00
Cheng, Patrick	10/25/06	Continue reviewing analysis of USA Commercial Mortgage Company's \$58M receivable from Investment Partners.	0.9	560.00	504.00
Bauck, Lyle	10/26/06	Contribute to analysis of USA Investors VI's purchase of Hotel Zoso/Marquis Hotel by tying out loan amounts and purchase price amounts.	2.7	290.00	783.00
Bauck, Lyle	10/26/06	Contribute to analysis of USA Investors VI's purchase of Hotel Zoso/Marquis Hotel by reviewing and editing the flow of funds diagram and summary memo.	2.1	290.00	609.00
Bauck, Lyle	10/26/06	Analyze, review, and tie the Seller's closing statement of the Hotel Zoso back to flow of funds analysis.	0.6	290.00	174.00
Bauck, Lyle	10/26/06	Analyze, review, and tie the Buyer's closing statement of the Hotel Zoso back to flow of funds analysis.	0.4	290.00	116.00
Bauck, Lyle	10/26/06	Contribute to the creation of the investor history report to outline monthly interest earned for each vesting name.	1.8	290.00	522.00
Cheng, Patrick	10/26/06	Review the analysis of USA Investor VI's purchase of Marquis Hotel and make updates thereof.	1.1	560.00	616.00
Cheng, Patrick	10/26/06	Further review and updates to the analysis of USA Investor VI's purchase of Marquis Hotel.	0.6	560.00	336.00
Cheng, Patrick	10/26/06	Review and edit flow of funds diagram documenting the funds sourced from USA Commercial Mortgage Company and its affiliates.	1.3	560.00	728.00
Bauck, Lyle	10/27/06	Continue to analyze and review general ledger records in 2004 to determine historical accounting treatment of the purchase and loan related to the Marquis Hotel.	1.3	290.00	377.00
Cheng, Patrick	10/27/06	Review and analyze the USA Investors VI's general ledgers entries that related to the funds expended and received in the closing of the Marquis Hotel.	1.2	560.00	672.00
Cheng, Patrick	10/27/06	Discuss and review with S. Lisook (USACM) regarding the closing entries recorded in respect of USA Investors VI's acquisition of Marquis Hotel.	1.6	560.00	896.00
Bauck, Lyle	10/30/06	Investigate and review loan documents related to the HFA - Windham loan.	1.6	290.00	464.00
Bauck, Lyle	10/30/06	Investigate and review draft loan documents related to the HFA - Windham loan.	0.8	290.00	232.00
Bauck, Lyle	10/30/06	Investigate and review the signed pledge related to collateral for the HFA - Windham loan.	0.4	290.00	116.00
Total Forensic Loan Accounting			105.4		\$ 42,098.00

November 1, 2006 through November 30, 2006

Bauck, Lyle	11/01/06	Review and investigate Diversified general ledger entries related to the Palm Coast note receivable.	1.9	\$ 290.00	\$ 551.00
Bauck, Lyle	11/02/06	Continue to review and investigate Diversified general ledger entries related to the Palm Coast note receivable.	2.4	290.00	696.00
Bauck, Lyle	11/02/06	Review and investigate Diversified reversing and reclassing journal entries related to the Palm Coast note receivable.	1.1	290.00	319.00
Bauck, Lyle	11/02/06	Reconcile the MFIM recreated Sheraton loan amount to the Diversified general ledger amount as of 6/30/2006.	2.9	290.00	841.00
Bauck, Lyle	11/02/06	Review and analyze the Diversified general ledger detail related to the Sheraton loan to understand impact of receipts from 2002 to 2006.	0.8	290.00	232.00
Bauck, Lyle	11/02/06	Obtain and review the Sheraton loan balance as of 10/31/2006 per the Diversified general ledger.	0.9	290.00	261.00
Bauck, Lyle	11/02/06	Obtain and review the Sheraton loan balance as of 3/31/2006 per the Diversified general ledger.	0.2	290.00	58.00

EXHIBIT E1

USA Commercial Mortgage Company, et al.
Forensic Loan Accounting
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	11/02/06	Reconcile the MFIM documented outstanding advances related to the Sheraton loan to the recorded advances on the Diversified general ledger as of 10/31/2006.	0.8	290.00	232.00
Bauck, Lyle	11/03/06	Organize and review supporting documentation related to the USA Commercial Mortgage receivables including wire detail, bank statements, and general ledger documentation.	3.4	290.00	986.00
Cheng, Patrick	11/03/06	Research on the activities of USA Commercial Mortgage Company's receivable from USA Investment Partners prior to 2004.	3.6	560.00	2,016.00
Cheng, Patrick	11/03/06	Review and update supporting documentation to USA Commercial Mortgage Company's receivable from USA Investment Partners prior to forwarding to M. Pugsley (RQN).	1.8	560.00	1,008.00
Cheng, Patrick	11/03/06	Continue to review and update supporting documentation to USA Commercial Mortgage Company's receivable from USA Investment Partners prior to forwarding to M. Pugsley (RQN).	1.3	560.00	728.00
Cheng, Patrick	11/03/06	Review bank records of USA Commercial Mortgage Company and available financial information of its affiliates to trace the cash movements.	1.9	560.00	1,064.00
Bauck, Lyle	11/06/06	Analyze and review 2000 USA Commercial Mortgage general ledger to determine total interest amounts paid to various individuals.	2.6	290.00	754.00
Bauck, Lyle	11/06/06	Analyze and review 2001 USA Commercial Mortgage general ledger to determine total interest amounts paid to various individuals.	2.7	290.00	783.00
Bauck, Lyle	11/06/06	Analyze and review the available financial information of USA Commercial Mortgage related to various note and interest payables.	2.7	290.00	783.00
Bauck, Lyle	11/06/06	Perform analysis and prepare schedule related to the USA Commercial Mortgage Collections Trust account to determine amounts deposited/paid to USA Commercial Mortgage.	2.6	290.00	754.00
Cheng, Patrick	11/06/06	Review borrowings by USA Investment Partners from certain borrowers and the uses of these borrowed funds by other affiliates of the Debtors.	3.4	560.00	1,904.00
Cheng, Patrick	11/06/06	Review available accounting information of USA Investment Partners and investigate research the related activities with the Debtors' affiliates.	3.2	560.00	1,792.00
Cheng, Patrick	11/06/06	Continue reviewing borrowings by USA Investment Partners from certain borrowers and the uses of these borrowed funds by other affiliates of the Debtors.	1.4	560.00	784.00
Cheng, Patrick	11/06/06	Continue reviewing available accounting information of USA Investment Partners and investigate research the related activities with the Debtors' affiliates.	1.7	560.00	952.00
Bauck, Lyle	11/07/06	Perform analysis and prepare schedule to determine total deposits made into Collection Trust from related parties.	1.9	290.00	551.00
Bauck, Lyle	11/07/06	Create and prepare timeline of events related to the Palm Coast loan that started in June 2002.	1.1	290.00	319.00
Bauck, Lyle	11/07/06	Analyze and review loan files, including promissory notes, loan agreements, and guaranty agreements, for the Palm Coast loan.	2.3	290.00	667.00
Cheng, Patrick	11/07/06	Continue reviewing available accounting information of USA Investment Partners and investigate research the related activities with the Debtors' affiliates.	2.3	560.00	1,288.00
Cheng, Patrick	11/07/06	Continue reviewing and update supporting documentation to USA Commercial Mortgage Company's receivable from USA Investment Partners prior to forwarding to M. Pugsley (RQN).	1.6	560.00	896.00
Cheng, Patrick	11/07/06	Continue to review and update supporting documentation to f USA Commercial Mortgage Company's receivable from USA Investment Partners prior to forwarding to M. Pugsley (RQN).	2.6	560.00	1,456.00
Bauck, Lyle	11/08/06	Analyze and review cash payments made from the Collections Trust bank account in March 2006.	1.1	290.00	319.00
Bauck, Lyle	11/08/06	For the March 2006 Collections Trust analysis, agree total deposits/disbursements to USA Capital bank reconciliations.	0.4	290.00	116.00
Bauck, Lyle	11/08/06	Analyze and review cash deposits made into the Collections Trust bank account in February 2006.	1.3	290.00	377.00
Bauck, Lyle	11/08/06	Analyze and review cash payments made from the Collections Trust bank account in February 2006.	1.3	290.00	377.00

EXHIBIT E1

USA Commercial Mortgage Company, et al.
Forensic Loan Accounting
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	11/08/06	For the February 2006 Collections Trust analysis, agree total deposits/disbursements to USA Capital bank reconciliations.	0.4	290.00	116.00
Bauck, Lyle	11/08/06	Analyze and review cash deposits made into the Collections Trust bank account in January 2006.	1.1	290.00	319.00
Bauck, Lyle	11/08/06	Analyze and review cash payments made from the Collections Trust bank account in January 2006.	1.6	290.00	464.00
Bauck, Lyle	11/08/06	For the January 2006 Collections Trust analysis, agree total deposits/disbursements to USA Capital bank reconciliations.	0.6	290.00	174.00
Bauck, Lyle	11/08/06	Analyze and review cash deposits made into the Collections Trust bank account in December 2005.	1.6	290.00	464.00
Cheng, Patrick	11/08/06	Continue to review available accounting information of USA Investment Partners and investigate research the related activities with the Debtors' affiliates.	2.4	560.00	1,344.00
Cheng, Patrick	11/08/06	Continue to review available accounting information of USA Investment Partners and research on the sources of funding for its investments.	3.5	560.00	1,960.00
Cheng, Patrick	11/08/06	Continue to review available accounting information of USA Investment Partners and research on the sources of funding for the funds remitted to the Debtors and their affiliates.	2.8	560.00	1,568.00
Bauck, Lyle	11/09/06	Analyze and review cash payments made from the Collections Trust bank account in December 2005.	1.1	290.00	319.00
Bauck, Lyle	11/09/06	For the December 2005 Collections Trust analysis, agree total deposits/disbursements to USA Capital bank reconciliations.	0.3	290.00	87.00
Bauck, Lyle	11/09/06	Analyze and review cash deposits made into the Collections Trust bank account in November 2005.	1.3	290.00	377.00
Bauck, Lyle	11/09/06	Analyze and review cash payments made from the Collections Trust bank account in November 2005.	0.9	290.00	261.00
Bauck, Lyle	11/09/06	For the November 2005 Collections Trust analysis, agree total deposits/disbursements to USA Capital bank reconciliations.	0.4	290.00	116.00
Cheng, Patrick	11/09/06	Continue to review available accounting information of USA Investment Partners and research on its intercompany accounts.	1.9	560.00	1,064.00
Cheng, Patrick	11/09/06	Continue to review available accounting information of USA Investment Partners and analyze its borrowings.	2.1	560.00	1,176.00
Cheng, Patrick	11/09/06	Review available bank information on the repayments of interest and principal by USA Investment Partners through the Debtors and Collections Trust Account.	3.2	560.00	1,792.00
Cheng, Patrick	11/09/06	Review certain loan agreements executed by USA Commercial Mortgage with third parties and the funding and repayment activities.	1.8	560.00	1,008.00
Cheng, Patrick	11/09/06	Continue to review certain loan agreements executed by USA Commercial Mortgage with third parties and the funding and repayment activities.	0.6	560.00	336.00
Bauck, Lyle	11/10/06	Analyze and review cash deposits made into the Collections Trust bank account in October 2005.	1.1	290.00	319.00
Cheng, Patrick	11/10/06	Review bank reconciliations of Collections Account for payments to non-direct lenders.	1.7	560.00	952.00
Cheng, Patrick	11/10/06	Review certain loan agreements by the Debtors' officers in favor of third party lenders.	1.1	560.00	616.00
Cheng, Patrick	11/10/06	Review available bank information on the payment of interest and principal from USA Investment Partners to the Debtors and third party lenders.	0.7	560.00	392.00
Cheng, Patrick	11/10/06	Continue reviewing available accounting information of USA Investment Partners and analyze its borrowings.	1.4	560.00	784.00
Cheng, Patrick	11/10/06	Continue review available bank information on the payment of interest and principal from USA Investment Partners to the Debtors and third party lenders.	2.8	560.00	1,568.00
Bauck, Lyle	11/13/06	Analyze and review cash payments made from the Collections Trust bank account in October 2005.	1.4	290.00	406.00
Bauck, Lyle	11/13/06	For the October 2005 Collections Trust analysis, agree total deposits/disbursements to USA Capital bank reconciliations.	0.3	290.00	87.00

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USA Commercial Mortgage Company, et al.
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Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	11/13/06	Analyze and review cash deposits made into the Collections Trust bank account in September 2005.	1.1	290.00	319.00
Bauck, Lyle	11/13/06	Analyze and review cash payments made from the Collections Trust bank account in September 2005.	0.9	290.00	261.00
Bauck, Lyle	11/13/06	For the September 2005 Collections Trust analysis, agree total deposits/disbursements to USA Capital bank reconciliations.	0.3	290.00	87.00
Cheng, Patrick	11/13/06	Review certain funds transferred from the Collections Account to USA Investment Partners and USA Commercial Mortgage Company.	1.3	560.00	728.00
Cheng, Patrick	11/13/06	Read certain loan documents executed by the Debtors' officers on behalf of USA Investment Partners.	0.7	560.00	392.00
Cheng, Patrick	11/13/06	Continue to review available accounting information of USA Investment Partners and analyze its borrowings.	2.1	560.00	1,176.00
Cheng, Patrick	11/13/06	Continue to review certain funds transferred from the Collections Account to USA Investment Partners and USA Commercial Mortgage Company.	2.4	560.00	1,344.00
Bauck, Lyle	11/14/06	Analyze and review cash deposits made into the Collections Trust bank account in August 2005.	1.6	290.00	464.00
Bauck, Lyle	11/14/06	Analyze and review cash payments made from the Collections Trust bank account in August 2005.	1.1	290.00	319.00
Bauck, Lyle	11/14/06	For the August 2005 Collections Trust analysis, agree total deposits/disbursements to USA Capital bank reconciliations.	0.3	290.00	87.00
Bauck, Lyle	11/14/06	Analyze and review cash deposits made into the Collections Trust bank account in July 2005.	1.8	290.00	522.00
Bauck, Lyle	11/14/06	Analyze and review cash payments made from the Collections Trust bank account in July 2005.	0.9	290.00	261.00
Bauck, Lyle	11/14/06	Review selected borrowing activities of USA Commercial Mortgage and its affiliates in 2002.	0.4	290.00	116.00
Bauck, Lyle	11/14/06	Review selected borrowing activities of USA Commercial Mortgage and its affiliates in 2003.	1.1	290.00	319.00
Bauck, Lyle	11/14/06	Review selected borrowing activities of USA Commercial Mortgage and its affiliates in 2004.	1.3	290.00	377.00
Bauck, Lyle	11/14/06	Review selected borrowing activities of USA Commercial Mortgage and its affiliates in 2005.	1.4	290.00	406.00
Bauck, Lyle	11/14/06	Review selected borrowing activities of USA Commercial Mortgage and its affiliates in 2006.	0.8	290.00	232.00
Cheng, Patrick	11/14/06	Review activities of USA Commercial Mortgage Company's borrowings and repayments of its convertible debentures and outstanding short term loans.	2.8	560.00	1,568.00
Cheng, Patrick	11/14/06	Review repayments by USA Investment Partners in respect of loans with third parties.	0.6	560.00	336.00
Cheng, Patrick	11/14/06	Continue reviewing repayments by USA Investment Partners in respect of loans with third parties.	1.4	560.00	784.00
Bauck, Lyle	11/15/06	Review selected interest payments made in 2002 related to USA Commercial Mortgage and its affiliates.	1.2	290.00	348.00
Bauck, Lyle	11/15/06	Review selected interest payments made in 2003 related to USA Commercial Mortgage and its affiliates.	2.2	290.00	638.00
Bauck, Lyle	11/15/06	Review selected interest payments made in 2004 related to USA Commercial Mortgage and its affiliates.	2.6	290.00	754.00
Bauck, Lyle	11/15/06	Review selected interest payments made in 2005 related to USA Commercial Mortgage and its affiliates.	2.7	290.00	783.00
Bauck, Lyle	11/15/06	Review selected interest payments made in 2006 related to USA Commercial Mortgage and its affiliates.	1.9	290.00	551.00
Bauck, Lyle	11/15/06	Obtain, research, and review documents related USA Commercial Mortgage and its affiliates for purpose of understanding business plan/investments of the entity.	0.6	290.00	174.00
Cheng, Patrick	11/15/06	Review supporting information contained in the binders of cash tracing analysis of USA Commercial Mortgage's receivable from USA Investment Partners.	1.6	560.00	896.00

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Name	Date	Description	Hours	Rate	Fees
Cheng, Patrick	11/15/06	Review activities between the Collections Trust Account and USA Commercial Mortgage (CM) related CM's borrowings from third party lenders.	2.1	560.00	1,176.00
Cheng, Patrick	11/15/06	Review and edit the cash tracing analysis of USA Commercial Mortgage's receivable from USA Investment Partners.	0.8	560.00	448.00
Cheng, Patrick	11/15/06	Continue analyzing activities between the Collections Trust Account and USA Commercial Mortgage (CM) related CM's borrowings from third party lenders.	1.7	560.00	952.00
Bauck, Lyle	11/16/06	For the July 2005 Collections Trust analysis, agree total deposits/disbursements to USA Capital bank reconciliations.	0.4	290.00	116.00
Bauck, Lyle	11/16/06	Analyze and review cash deposits made into the Collections Trust bank account in June 2005.	1.4	290.00	406.00
Bauck, Lyle	11/16/06	Analyze and review available financial information related to the USA Commercial Mortgage Collection Trust bank account.	2.7	290.00	783.00
Bauck, Lyle	11/16/06	For documentation purposes, obtain and organize final analysis related to Collection Trust payments.	2.7	290.00	783.00
Bauck, Lyle	11/16/06	Analyze available 2003 financial information related to the Sheraton hotel.	0.4	290.00	116.00
Bauck, Lyle	11/16/06	Analyze available 2004 financial information related to the Sheraton hotel.	1.1	290.00	319.00
Bauck, Lyle	11/16/06	Analyze available 2005 financial information related to the Sheraton hotel.	0.5	290.00	145.00
Bauck, Lyle	11/16/06	Analyze available 2006 financial information related to the Sheraton hotel.	0.4	290.00	116.00
Cheng, Patrick	11/16/06	Review financing activities of USA Commercial Mortgage Company with its affiliate and involving 3rd party lenders.	1.2	560.00	672.00
Cheng, Patrick	11/16/06	Research on funds sourced from Diversified Trust Deed Funds to certain affiliates and returned to the Debtors, including Diversified Trust Deed Fund.	2.6	560.00	1,456.00
Cheng, Patrick	11/16/06	Continue to research on funds sourced from Diversified Trust Deed Funds to certain affiliates and returned to the Debtors, including Diversified Trust Deed Fund.	0.6	560.00	336.00
Cheng, Patrick	11/16/06	Continue to analyze financing activities of USA Commercial Mortgage Company with its affiliate and involving 3rd party lenders.	1.8	560.00	1,008.00
Cheng, Patrick	11/16/06	Conduct myriad e-mail and telephone calls with C. Harvick (FTI) regarding liens asserted on proceeds from the Hotel Zoso sale.	0.6	560.00	336.00
Bauck, Lyle	11/17/06	Analyze and review assignments related to the Sheraton in 1999.	2.7	290.00	783.00
Cheng, Patrick	11/17/06	Research for existence of loan documentations between Diversified Trust Deed Fund and certain affiliates of the Debtors.	3.1	560.00	1,736.00
Cheng, Patrick	11/17/06	Analyze cash activities recorded on the books of certain Debtors' affiliate in respect of transactions with Diversified Trust Deed Fund.	1.6	560.00	896.00
Cheng, Patrick	11/17/06	Continue to research for existence of loan documentations between Diversified Trust Deed Fund and certain affiliates of the Debtors.	2.8	560.00	1,568.00
Cheng, Patrick	11/17/06	Review available information related to the accounting of Marquis Hotel loan.	1.3	560.00	728.00
Bauck, Lyle	11/20/06	Analyze and review cash payments made from the Collections Trust bank account in June 2005.	1.3	290.00	377.00
Bauck, Lyle	11/20/06	For the June 2005 Collections Trust analysis, agree total deposits/disbursements to USA Capital bank reconciliations.	0.3	290.00	87.00
Bauck, Lyle	11/20/06	Analyze and review cash deposits made into the Collections Trust bank account in May 2005.	1.7	290.00	493.00
Bauck, Lyle	11/20/06	Analyze and review cash payments made from the Collections Trust bank account in May 2005.	1.4	290.00	406.00
Bauck, Lyle	11/20/06	For the May 2005 Collections Trust analysis, agree total deposits/disbursements to USA Capital bank reconciliations.	0.4	290.00	116.00
Bauck, Lyle	11/20/06	Analyze and review cash deposits made into the Collections Trust bank account in April 2005.	1.7	290.00	493.00
Bauck, Lyle	11/20/06	Analyze and review cash payments made from the Collections Trust bank account in April 2005.	0.9	290.00	261.00

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Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	11/20/06	For the April 2005 Collections Trust analysis, agree total deposits/disbursements to USA Capital bank reconciliations.	0.4	290.00	116.00
Cheng, Patrick	11/20/06	Review and analyze certain draft tax information of the Debtors' affiliate and the activities associated with troubled loans.	2.1	560.00	1,176.00
Cheng, Patrick	11/20/06	Continue to review and analyze certain draft tax information of the Debtors' affiliate and the activities associated with troubled loans.	0.7	560.00	392.00
Bauck, Lyle	11/21/06	Analyze and review cash deposits made into the Collections Trust bank account in March 2005.	3.3	290.00	957.00
Bauck, Lyle	11/21/06	Analyze and review cash payments made from the Collections Trust bank account in March 2005.	3.2	290.00	928.00
Bauck, Lyle	11/21/06	For the March 2005 Collections Trust analysis, agree total deposits/disbursements to USA Capital bank reconciliations.	0.9	290.00	261.00
Cheng, Patrick	11/21/06	Review and compare loan servicing data with bank account activities of Collections Trust Account for March 2006.	1.1	560.00	616.00
Cheng, Patrick	11/21/06	Review activities of certain troubled loans of the Debtors.	0.9	560.00	504.00
Cheng, Patrick	11/21/06	Review and compare loan servicing data with bank account activities of Collections Trust Account for January 2006.	1.6	560.00	896.00
Cheng, Patrick	11/21/06	Continue to review activities of certain troubled loans of the Debtors.	1.4	560.00	784.00
Cheng, Patrick	11/21/06	Review and compare loan servicing data with bank account activities of Collections Trust Account for February 2005.	1.8	560.00	1,008.00
Bauck, Lyle	11/22/06	Review and edit Collections Trust analysis for the Months December 2005 to March 2006.	2.4	290.00	696.00
Cheng, Patrick	11/22/06	Review certain Collections Trust Account activities that may be related to the USA Commercial Mortgage borrowings.	0.8	560.00	448.00
Cheng, Patrick	11/22/06	Review and compare loan servicing data with bank account activities of Collections Trust Account for December 2005.	1.1	560.00	616.00
Cheng, Patrick	11/22/06	Continue to review certain Collections Trust Account activities that may be related to the USA Commercial Mortgage borrowings.	0.7	560.00	392.00
Cheng, Patrick	11/22/06	Review cash tracing analysis on the Collections Trust Accounts activities during December 2005.	1.6	560.00	896.00
Cheng, Patrick	11/22/06	Research cash receipts related to trouble loans of Diversified Trust Deed Fund.	0.8	560.00	448.00
Cheng, Patrick	11/24/06	Review Collections Accounts activities in respect of receipts and payments to Diversified Trust Deed Fund.	2.3	560.00	1,288.00
Cheng, Patrick	11/24/06	Continue to review Collections Accounts activities in respect of receipts and payments to Diversified Trust Deed Fund.	1.1	560.00	616.00
Bauck, Lyle	11/27/06	Edit the Collections Trust analysis to add in a running daily book balance total for month of February 2006.	1.2	290.00	348.00
Bauck, Lyle	11/27/06	Edit the Collections Trust analysis to add in a running daily book balance total for the month of January 2006.	1.2	290.00	348.00
Bauck, Lyle	11/27/06	Edit the Collections Trust analysis to add in a running daily book balance total for the month of December 2005.	1.2	290.00	348.00
Bauck, Lyle	11/27/06	Edit the Collections Trust analysis to add in a running daily bank balance total for month of February 2006.	0.7	290.00	203.00
Bauck, Lyle	11/27/06	Edit the Collections Trust analysis to add in a running daily bank balance total for the month of January 2006.	0.7	290.00	203.00
Bauck, Lyle	11/27/06	Edit the Collections Trust analysis to add in a running daily bank balance total for the month of December 2005.	0.8	290.00	232.00
Bauck, Lyle	11/27/06	Prepare list of principal and interest receipts related to the Bay Pompano loan by researching the access/iTrack databases and reviewing the loan history report.	0.9	290.00	261.00
Bauck, Lyle	11/27/06	Prepare analysis to determine Bay Pompano principal receipts collected for bi-weekly periods for the life of the loan.	2.9	290.00	841.00
Bauck, Lyle	11/27/06	Prepare list of principal and interest payments remitted to investors related to the Bay Pompano loan by researching the access/iTrack databases.	1.1	290.00	319.00
Cheng, Patrick	11/27/06	Review certain analysis of the Collections Trust Accounts' activities.	0.8	560.00	448.00
Cheng, Patrick	11/27/06	Review activities of the Collections Trust Account for transactions with the Debtors' affiliates.	1.7	560.00	952.00

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Name	Date	Description	Hours	Rate	Fees
Cheng, Patrick	11/27/06	Analyze certain payments received by the Debtors from their affiliates.	2.4	560.00	1,344.00
Cheng, Patrick	11/27/06	Review scenario analyses performed on trouble loans with the Debtors' affiliates.	1.9	560.00	1,064.00
Cheng, Patrick	11/27/06	Review updates to certain analysis of the Collections Trust Accounts' activities and consider edits thereof.	1.3	560.00	728.00
Smith, Susan	11/27/06	Analyze cash tracing spreadsheet.	0.9	590.00	531.00
Smith, Susan	11/27/06	Review cash tracing analysis and give guidance to L. Bauck (MFIM) on exhibit to be prepared.	0.6	590.00	354.00
Bauck, Lyle	11/28/06	Review and edit Bay Pompano schedule of activities.	1.3	290.00	377.00
Bauck, Lyle	11/28/06	Prepare list of principal and interest payments remitted to investors related to the Bay Pompano loan by researching the access/iTrack databases.	3.1	290.00	899.00
Bauck, Lyle	11/28/06	Prepare analysis to determine net amount of principal related to the Bay Pompano loan that has not been paid back to investors.	3.4	290.00	986.00
Bauck, Lyle	11/28/06	Create and prepare diagram depicting Bay Pompano principal receipts and disbursements related to the USA Commercial Mortgage Collections Trust account.	2.8	290.00	812.00
Cheng, Patrick	11/28/06	Review transactions and activities related to the Sheraton Loan and affiliates of the Debtors.	2.4	560.00	1,344.00
Cheng, Patrick	11/28/06	Review available financial data related to the intercompany transactions and activities of the Debtors' affiliates.	0.9	560.00	504.00
Smith, Susan	11/28/06	Participate in call with B. Higgins (G&S) and A. Jarvis (RQN) regarding pre-petition receipts. Provide documentation.	0.6	590.00	354.00
Bauck, Lyle	11/29/06	Research and investigate check registers and ACH records to determine total number of disbursements made for each check run in 2004 to 2006.	1.4	290.00	406.00
Bauck, Lyle	11/29/06	Research and investigate check registers/ACH records between the years 2004 to 2006 to determine total amount of disbursements paid as well as the individual Bay Pompano portion.	2.6	290.00	754.00
Bauck, Lyle	11/29/06	Under direction of S. Smith (MFIM), edit and revise Bay Pompano principal remittance diagram by adding into the analysis the total number of disbursements per check run and total dollar amount of each disbursement.	1.8	290.00	522.00
Bauck, Lyle	11/29/06	Edit and revise Bay Pompano analysis and diagram to compare unremitted principal amounts to the daily USA Commercial Collection Trust bank account balance.	2.7	290.00	783.00
Bauck, Lyle	11/29/06	Edit and revise Bay Pompano analysis and diagram to add in principal amounts collected in bi-weekly periods for all other loans.	1.9	290.00	551.00
Cheng, Patrick	11/29/06	Review certain management documents related to the Colt Gateway matter.	0.7	560.00	392.00
Cheng, Patrick	11/29/06	Read e-mails related to draft Rule 2004 examination motion from Lewis and Roca.	0.3	560.00	168.00
Cheng, Patrick	11/29/06	Review available financial information and transaction activities related to the Debtors and affiliates.	2.8	560.00	1,568.00
Cheng, Patrick	11/29/06	Continue to review financial information and transaction activities related to the Debtors and affiliates.	2.9	560.00	1,624.00
Cheng, Patrick	11/29/06	Correspond with E. Monson (RQN) via e-mails regarding the Debtors' information to be reviewed.	0.3	560.00	168.00
Steele, Sarah	11/29/06	Respond to C. Tan's (MFIM) questions regarding prepaid interest calculations and interest paid by borrower audit reports.	0.6	430.00	258.00
Bauck, Lyle	11/30/06	Continue to review Bay Pompano analysis and diagram.	3.6	290.00	1,044.00
Bauck, Lyle	11/30/06	Agree bank balances on Collections Trust bank statements to Bay Pompano analysis.	3.1	290.00	899.00
Bauck, Lyle	11/30/06	Agree loan schedule balances on Collections Trust bank statements to Bay Pompano analysis.	2.7	290.00	783.00
Cheng, Patrick	11/30/06	Continue to review financial information and transaction activities related to the Debtors and affiliates.	3.1	560.00	1,736.00
Cheng, Patrick	11/30/06	Review draft schedules to be incorporated into the Plan of Reorganization.	0.8	560.00	448.00

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Name	Date	Description	Hours	Rate	Fees
Cheng, Patrick	11/30/06	Continue reviewing available financial information related to the Debtors and affiliates.	3.5	560.00	1,960.00
Cheng, Patrick	11/30/06	Review updated draft schedules to be incorporated into the Plan of Reorganization.	0.7	560.00	392.00
Cheng, Patrick	11/30/06	Continue to review financial information and transaction activities related to the Debtors and affiliates.	1.2	560.00	672.00
Smith, Susan	11/30/06	Review History reports for October and call M. Kvarda (A&M) for authorization; and review and reply to M. Kvarda's (A&M) questions.	0.6	590.00	354.00
Total Forensic Loan Accounting			274.9		\$ 115,607.00

December 1, 2006 through December 31, 2006

Bauck, Lyle	12/01/06	Analyze and research Sheraton Hotel journal entries and accounting treatment.	2.2	\$ 290.00	\$ 638.00
Bauck, Lyle	12/01/06	Analyze and review Sheraton Hotel assignments from 1999 to present.	2.6	290.00	754.00
Bauck, Lyle	12/01/06	Analyze and research Epic Reports journal entries and accounting treatment.	1.8	290.00	522.00
Smith, Susan	12/01/06	Review sample loan tracing.	0.6	590.00	354.00
Smith, Susan	12/01/06	Review cash tracing file.	1.7	590.00	1,003.00
Smith, Susan	12/02/06	Review cash tracing file and edit template, edit sample month.	2.4	590.00	1,416.00
Bauck, Lyle	12/03/06	Edit Collection Trust analysis to include daily bank balance for October 2005.	3.4	290.00	986.00
Bauck, Lyle	12/03/06	Analyze and review all deposits and agree totals to bank reconciliation support for the month of October 2005.	0.7	290.00	203.00
Bauck, Lyle	12/04/06	Edit USA Commercial Mortgage Collection Trust analysis to include daily bank balance for November 2005.	3.1	290.00	899.00
Bauck, Lyle	12/04/06	Edit USA Commercial Mortgage Collection Trust analysis to include daily bank balance for December 2005.	2.7	290.00	783.00
Bauck, Lyle	12/04/06	Edit USA Commercial Mortgage Collection Trust analysis to include daily bank balance for January 2006.	2.3	290.00	667.00
Bauck, Lyle	12/04/06	Edit USA Commercial Mortgage Collection Trust analysis to include daily bank balance for February 2006.	1.9	290.00	551.00
Bauck, Lyle	12/04/06	Edit USA Commercial Mortgage Collection Trust analysis to include daily bank balance for March 2006.	1.6	290.00	464.00
Cheng, Patrick	12/04/06	Review analysis of disbursements from Collection Trust Account to determine non-investor payees.	0.9	560.00	504.00
Smith, Susan	12/04/06	Review and edit default interest schedule.	0.9	590.00	531.00
Smith, Susan	12/04/06	Review and edit updated service fee schedule.	0.9	590.00	531.00
Smith, Susan	12/04/06	Review and edit exit, origination and late fee schedule.	0.7	590.00	413.00
Smith, Susan	12/04/06	Review Loan payoff analysis.	0.6	590.00	354.00
Bauck, Lyle	12/05/06	Revise the USA Commercial Mortgage Collection Trust analysis to add in references between significant loan deposits and subsequent disbursements in October 2005.	1.1	290.00	319.00
Bauck, Lyle	12/05/06	Revise Collection Trust analysis to add in references between significant loan deposits and subsequent disbursements in November 2005.	1.6	290.00	464.00
Bauck, Lyle	12/05/06	Revise the USA Commercial Mortgage Collection Trust analysis to add in references between significant loan deposits and subsequent disbursements in December 2005.	1.4	290.00	406.00
Bauck, Lyle	12/05/06	Revise the USA Commercial Mortgage Collection Trust analysis to add in references between significant loan deposits and subsequent disbursements in January 2006.	1.2	290.00	348.00
Bauck, Lyle	12/05/06	Revise the USA Commercial Mortgage Collection Trust analysis to add in references between significant loan deposits and subsequent disbursements in February 2006.	0.4	290.00	116.00

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Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	12/05/06	Revise the USA Commercial Mortgage Collection Trust analysis to add in references between significant loan deposits and subsequent disbursements in March 2006.	0.4	290.00	116.00
Bauck, Lyle	12/05/06	Edit and revise USA Commercial Mortgage Collection Trust analysis.	0.6	290.00	174.00
Bauck, Lyle	12/05/06	Balance USA Commercial Mortgage Collection Trust analysis to bank balance and book balance after all reconciling items.	2.9	290.00	841.00
Bauck, Lyle	12/06/06	As part of the USA Commercial Mortgage Collection Trust analysis, research and investigate unverified and/or undocumented deposits and disbursements for October 2005.	2.1	290.00	609.00
Bauck, Lyle	12/06/06	As part of the USA Commercial Mortgage Collection Trust analysis, research and investigate unverified and/or undocumented deposits and disbursements for November 2005.	1.9	290.00	551.00
Bauck, Lyle	12/06/06	As part of the USA Commercial Mortgage Collection Trust analysis, research and investigate unverified and/or undocumented deposits and disbursements for December 2005.	1.3	290.00	377.00
Bauck, Lyle	12/06/06	As part of the USA Commercial Mortgage Collection Trust analysis, research and investigate unverified and/or undocumented deposits and disbursements for January 2006.	0.8	290.00	232.00
Bauck, Lyle	12/06/06	As part of the USA Commercial Mortgage Collection Trust analysis, research and investigate unverified and/or undocumented deposits and disbursements for February 2006.	0.8	290.00	232.00
Bauck, Lyle	12/06/06	As part of the USA Commercial Mortgage Collection Trust analysis, research and investigate unverified and/or undocumented deposits and disbursements for March 2006.	0.6	290.00	174.00
Bauck, Lyle	12/07/06	As part of the USA Commercial Mortgage Collection Trust analysis, create and prepare an ancillary schedule detailing receipts and subsequent disbursements related to the Bay Pompano loan .	3.7	290.00	1,073.00
Bauck, Lyle	12/07/06	As part of the USA Commercial Mortgage Collection Trust analysis, create and prepare an ancillary schedule detailing receipts and subsequent disbursements related to the Sparks Re-Finance loan .	1.4	290.00	406.00
Bauck, Lyle	12/07/06	As part of the USA Commercial Mortgage Collection Trust analysis, continue to research and investigate unverified and/or undocumented deposits and disbursements for October 2005.	1.4	290.00	406.00
Bauck, Lyle	12/07/06	As part of the USA Commercial Mortgage Collection Trust analysis, create and prepare an ancillary schedule detailing receipts and subsequent disbursements related to the Sparks Galleria \$12.175M loan.	1.3	290.00	377.00
Bauck, Lyle	12/07/06	As part of the USA Commercial Mortgage Collection Trust analysis, create and prepare an ancillary schedule detailing receipts and subsequent disbursements related to the Sparks Galleria Phase I loan.	1.6	290.00	464.00
Bauck, Lyle	12/07/06	As part of the USA Commercial Mortgage Collection Trust analysis, create and prepare an ancillary schedule detailing receipts and subsequent disbursements related to the Sparks Galleria Phase II loan.	1.2	290.00	348.00
Cheng, Patrick	12/07/06	Review analysis of the monthly disbursements of Collection Trust Account for payments to non-lenders.	0.7	560.00	392.00
Bauck, Lyle	12/08/06	Research and investigate the general corporate files related to the Diversified Trust Deed Fund.	1.1	290.00	319.00
Bauck, Lyle	12/08/06	Research and review the Sheraton Hotel loan promissory note.	0.3	290.00	87.00
Bauck, Lyle	12/08/06	Research and review the Colt Gateway promissory note.	0.3	290.00	87.00
Bauck, Lyle	12/11/06	Create and prepare loan schedules detailing working capital loans of USA Commercial Mortgage.	3.2	290.00	928.00
Bauck, Lyle	12/11/06	Research and investigate dates of interest payments made to lenders of USA Commercial Mortgage between 2003 to 2006.	0.8	290.00	232.00
Bauck, Lyle	12/11/06	Analyze and review USA Commercial Mortgage bank records to determine timing of significant payments to affiliated parties in 2004.	2.3	290.00	667.00
Bauck, Lyle	12/11/06	Analyze and review USA Commercial Mortgage bank records to determine timing of significant payments to affiliated parties in 2005.	2.1	290.00	609.00

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USA Commercial Mortgage Company, et al.
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Name	Date	Description	Hours	Rate	Fees
Bauck, Lyle	12/11/06	Analyze and review USA Commercial Mortgage bank records to determine timing of significant payments to affiliated parties in 2006.	0.6	290.00	174.00
Bauck, Lyle	12/11/06	Research and review USA Commercial Mortgage bank statements to determine the date of the lowest bank balance in March 2006.	0.1	290.00	29.00
Bauck, Lyle	12/12/06	Review selected investors of HFA Clear Lake who were paid prepaid interest in February 2006.	1.1	290.00	319.00
Bauck, Lyle	12/12/06	Review and investigate the \$19.2M of held checks related to Diversified Trust Deed Fund.	0.8	290.00	232.00
Bauck, Lyle	12/12/06	Review bank statement support to gain understanding of payments that were paid out of the collection account in February and March 2006 related to certain individuals.	1.8	290.00	522.00
Bauck, Lyle	12/12/06	Continue to create and prepare loan schedules detailing working capital loans of USA Commercial Mortgage.	1.7	290.00	493.00
Bauck, Lyle	12/12/06	Compare Sheraton Hotel recreated loan amount to USA Capital general ledger balance.	1.4	290.00	406.00
Bauck, Lyle	12/13/06	Organize information related to bank support and accounting support documenting transactions involving affiliated parties.	1.4	290.00	406.00
Bauck, Lyle	12/14/06	Review USA Commercial Mortgage payment to affiliated entities and selected individuals.	2.8	290.00	812.00
Bauck, Lyle	12/14/06	Analyze and review Diversified Trust Deed Fund held checks that were paid in 2006.	2.6	290.00	754.00
Bauck, Lyle	12/15/06	As part of the USA Commercial Mortgage Collection Trust analysis, create side schedule to detail all principal receipts that were diverted or held for over thirty days.	3.6	290.00	1,044.00
Bauck, Lyle	12/18/06	Read and review the Declaration of D. Bunch (Creditor) filed on 12/18/2006.	0.2	290.00	58.00
Bauck, Lyle	12/18/06	Analyze and review the exhibits to the Declaration of D. Bunch (Creditor) by comparing loan schedules and funding detail to records of USA Commercial Mortgage.	3.4	290.00	986.00
Bauck, Lyle	12/18/06	Analyze and review a \$500K default fee penalty assessed to the Del Bunch (Creditor) loan in March 2006.	0.3	290.00	87.00
Smith, Susan	12/18/06	Review and assemble documents for potential exhibits for Deposition.	0.9	590.00	531.00
Cheng, Patrick	12/21/06	Review documents that may relevant to the flow of funds from Diversified Trust Deed Fund to affiliates and investments of the Debtors' principals.	3.2	560.00	1,792.00
Total Forensic Loan Accounting			95.4		\$ 31,572.00
Total Hours and Fees for Forensic Loan Accounting from April 13, 2006 through March 12, 2007			5,313.8		\$ 1,967,965.00
USA Commercial Mortgage Company			100%		\$ 1,967,965.00